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The Solicitors' Journal

VOL. LXXX. **Saturday, July 25, 1936.** No. 30

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Current Topics.

Solicitors and Right of Audience.

THE ineluctable impossibility of being in two places at once—a circumstance of which long ago Sir BOYLE ROCHE complained, and accounted for by the fact that he was "not a bird"—gives rise, as we all know, every now and again to difficulties in the conduct of litigation owing to the absence at the critical moment of counsel briefed in the case. As our readers would observe, the matter was once again broached and discussed at the annual general meeting of The Law Society, on which occasion Mr. C. L. NORDON put forward the suggestion that when a case is called on and counsel is not present the litigant should have an absolute right to a postponement, or, alternatively, that the instructing solicitor should be allowed to conduct the case. This latter proposal may sound revolutionary, although probably it would only be a reverting to what must not infrequently have happened in the far-back days when the line of demarcation between barristers and solicitors was not so sharply drawn as it is to-day, and when many of the rules as to the relationship of the two branches of the profession were not clearly marked. In the old days it would appear to have been quite a common practice for counsel to be consulted by clients without the intervention of attorneys. But while the rule has crystallised by which solicitors are denied the right of audience in the High Court it has on occasion been waived in very special circumstances. An instance of this occurred in the 'nineties of last century at the Liverpool Assizes when, owing to some misunderstanding, the counsel who should have been present to continue the conduct of the case was absent, and when the judge, the late Mr. Justice BRUCE, allowed the solicitor to cross-examine the witnesses and argue the questions of law. This somewhat unusual incident was reported in 14 T.L.R. 111, and it is of interest to note that the reporter was the present Lord Justice SCOTT, then a junior practising at Liverpool, and laying the foundation of that wide knowledge of commercial law of which later he was to be so learned an expositor.

The Master of the Rolls on Local History.

THE Master of the Rolls made some interesting remarks on the importance and significance of local records at the recent opening of the new record rooms at County Hall, Oxford, where documents giving the intimate history of Oxfordshire are now compactly stored. According to *The Times* report, the records are complete from 1687 only, the older ones having been missing since the end of the eighteenth century. They are arranged in three fire-proof rooms shut off from the rest of the County Hall by steel doors, one room containing the records of county families, another of quarter sessions, and a third those of the county council. LORD WRIGHT spoke of the interest both of country and county history. Local history, it was said, was best studied by local people in the local city, and without a close and loving study of local records, history could not be written in its best forms. History was not, the learned Master of the Rolls continued, merely the story of spectacular events, of wars and political changes, or international diplomacy. What they wanted to know more about was how the people lived, their wages and conditions of life, how they tilled the fields and managed the great wool trade. It was that which it was one of the objects of the society to remedy. National history was local history writ large. Among the records exhibited for the opening of the new rooms by Mr. H. M. WALTON, the archivist who has been responsible for the work of collecting, indexing and repairing relics, were a manorial court roll of the time of RICHARD III, and a ship-money assessment for Northleigh. It was stated that the Oxfordshire Records Committee was making a parish survey with the assistance of the Bodleian Library, which was making it possible for them to make an ecclesiastical survey as well as an administrative and civil survey.

Progress in Planning.

IN the course of a recent statement in the House of Commons, when the vote for the salaries and expenses of the Ministry of Health was being considered, Sir KINGSLEY WOOD made some interesting remarks concerning the results of recent planning activities. He claimed that much progress had been made. While, it was intimated, county councils were only just beginning to interest themselves in the work and few effective measures had been taken for the preservation of the countryside, there was much agreement among all parties as to the importance of planning and the methods by which it could be carried out. Reference was made to the co-operation which landlords, large and small, had willingly extended to the planning authorities, a fact which, it was urged, showed that there was a genuine support for planning in all classes of the community. Moreover, in regional planning, local authorities were, for the most part, co-operating well, and much was owed to the county councils who had availed themselves of the Town and Country Planning Act, 1932, with, it was said, an enthusiasm and determination for which no praise could be too high. The result was that on 31st March, 1933, there were 9,000,000 odd acres of land

being planned, and in the past three and a quarter years the figure had more than doubled. It was now nearly 20,000,000 acres, more than half the total acreage of the country. The Minister went on to state that the half of the country which was now under control was the half where building development was going on or where some particularly fine stretch was threatened with spoliation. So far as regional planning was concerned, there were 122 executive joint committees in existence, many of them operating over wide areas. Much had also been done by way of interim development control. Reference was made to efforts which had been made successfully and were being made by county councils to protect localities of beauty from sporadic building, to good progress recorded with schemes for the protection of other such localities, and to the large areas annually reserved by planning authorities for public open spaces; while, so far as housing was concerned, the Minister said that he owed a considerable debt to the Housing Advisory Committee, which he had set up a short time ago, and which was doing most useful work.

Slum Clearance and Re-Housing Progress.

RECENT Ministry of Health statistics exhibit on the whole something of a decline in slum clearance activities, but it is pointed out that, apart from fluctuations which are bound to occur in figures of this character, there are indications that the five-year programme has reached a point at which, outside the largest towns, a decline in new declarations in regard to clearance areas may reasonably be expected. In point of fact all the houses included in the programme in a number of districts have already been dealt with. During June, localities comprising 2,852 houses, representing the displacement of 17,274 persons, were declared clearance areas by local authorities. Corresponding figures for May were 2,621 and 10,212 respectively. For the quarter ended June, 11,717 houses were comprised in areas the subject of declarations compared with 14,072 for the preceding quarter. Orders submitted by local authorities during June covered 2,594 houses, involving the displacement of 13,145 persons, compared with 2,912 houses and 13,643 persons in May. Orders confirmed by the Ministry of Health during June related to 2,637 houses and 13,291 persons. The figures for May—5,104 houses and 21,540 persons—were a record. Figures for the March and June quarters were respectively 11,791 and 10,860 houses. It is interesting to note that the June figure brings the total number of houses in confirmed orders over the 100,000 mark—the actual number being 102,114, involving the displacement of 442,485 persons. With regard to re-housing the latest available figures show that at the end of May 56,040 houses were under construction as compared with 55,455 and 53,929 at the end of April and March respectively. Of these 43,198, 42,411 and 41,309 respectively have already been allocated to the 1930 Housing Act purposes, while a considerable proportion of the balance are likely to be so allocated. Houses completed in April, May and June numbered 4,794, 5,338 and 5,904 respectively, the great majority being allocated to the 1930 Act purposes. New houses approved during the same months were respectively 4,656, 5,449 and 4,797, the number definitely allocated to the 1930 Act purposes being 3,763, 4,656 and 3,180. In the course of a recent statement in the House of Commons the Minister of Health emphasised the need for small houses and houses to let. For the half-year ended March, 1936, the local authorities and private enterprise—and the Minister made it clear that he wanted to encourage both—had provided 80,000 small houses, which was easily a record for this country. Houses to let were now being built at the rate of 100,000 a year, which was another record. Sir KINGSLEY WOOD stated that it was advisable that his department should have further information regarding rents, and he was asking local authorities to supply him with it. The fact that private enterprise was now beginning to build small houses and houses to let was described as one of the most encouraging signs of the times.

Rural Water Supplies.

IN the course of a recent statement in the House of Commons the Minister of Health indicated what is the present position in regard to the water supplies of the country—a matter to which, in its rural aspect, we have more than once alluded in these columns. The position in urban areas generally was stated to be satisfactory, the supplies being adequate to meet present needs and any demands likely to arise in the near future. With regard to rural supplies it was said that, with the aid of the £1,000,000 grant, there was no doubt that the back of the problem had been broken. Schemes, with its aid, had been undertaken in 2,350 parishes at a total estimated cost of £7,000,000. In addition, since March, 1934, loans had been sanctioned totalling £1,340,000 for schemes in 400 parishes. Reference was made to the regional advisory water committees which have been established in eight areas with a population of 14,000,000. Sir KINGSLEY WOOD stated that he was now awaiting the report of the Joint Select Committee of the two Houses of Parliament which was considering the better conservation and organisation of the water supplies and resources of the country. When he had received the report he hoped it might be possible to take further action in regard to it.

Overcrowding: Housing Act, 1935.

IN the course of the same statement the Minister of Health intimated that it was now possible to say that the great proportion of local authorities would soon be proceeding with the actual abatement of overcrowding itself. He looked upon the standard set up by the Housing Act, 1935, as a beginning, representing, as it did, a measure of the minimum amount of accommodation capable of early enforcement. Sir KINGSLEY expressed the hope and conviction that the standard would be improved as progress was made in the present housing efforts. Meanwhile, overcrowded families who were being re-housed by the local authorities would be re-housed on the basis of the standard laid down in s. 37 of the Housing Act, 1930, concerning the re-housing operations of local authorities. The appropriate surveys, required by the Act of 1935, have, it was intimated, for the most part been made. For at least three-quarters of the local authorities and for at least three-quarters of the areas, 1st January would be the appointed day for bringing the overcrowding code into operation in this country. The 1st August was the date by which all local authorities were to submit their general proposals for the provision of re-housing shown to be necessary by the overcrowding surveys. The execution of the two programmes relating to slum clearance and overcrowding would provide a substantial building programme for the local authorities, but the Minister thought it was well within their powers.

Trunk Roads and the Ministry of Transport.

MR. HORE BELISHA lost no time in announcing certain of the benefits which are expected to accrue from the proposal of the Government to make the Ministry of Transport the highway authority for trunk roads. This was described by him when speaking recently at Boconnoc, Cornwall, as the most important advance in transport development in Britain since the amalgamation of the railways into four main groups. The proposal made it possible to consider these roads for the first time from the same centralised point of view as a railway company could consider its main line. Such departures as there might be from uniformity, he continued, would henceforth be imposed not by the financial limitations of the various highway authorities, nor by the varying degrees of foresight displayed by these bodies, but by the needs of traffic alone. Mention was made of standard widths varying

between 60 feet and 160 feet, which have been drawn up to be applied in each particular area according to the density of traffic at peak hours. Trunk roads generally are to be of high standard width, allowing for the accommodation not only of motor vehicles, but for cycles and their own separate tracks, and for ample reserve space for pedestrians and service roads. The roads will exhibit all the best features of modern construction, not only in surfacing, super-elevation and camber, but in avoiding the dangers of cross-roads. They will, it was urged, set the other roads the same example as a model farm sets to agriculture as a whole. Access will be controlled, and the provision in the Restriction of Ribbon Development Act, 1935, which prevents building within 220 feet of the middle of the road, will also be applied. The importance of the provision of adequate trunk roads is well illustrated by statistics recently issued by the Society of Motor Manufacturers and Traders, Limited, according to which there were in use in Great Britain and Northern Ireland in 1935 no less than 1,505,019 private motor cars and 442,187 goods vehicles. The former figure represents 32·7, the latter 9·6, for every 1,000 of the population. In addition, motor-cycles in use numbered 521,128 last September. The increase in the use of the smaller car is illustrated by the fact that, while in 1930 cars of under 14 h.p. constituted 59 per cent. of all new sales, the proportion of such last year had risen to 7·55 per cent.

The Gift of a Railway Ticket.

Sir Gervais Rentoul, K.C., held, at the West London Police Court recently, that a statutory offence is committed by one who gives another the return half of a railway ticket. In the case in question, one of the defendants sent to the other defendant the return half of a railway ticket because she herself was unable to use it. She first thought the ticket she had given had not been used, but afterwards found that she had given a ticket which had already been clipped. The railway contended that even if the ticket had not been used before there would have been a breach of the bye-laws, which prohibited the transfer of a ticket from one person to another. Convicting both defendants, whom he acquitted of any deliberate intention to defraud, the learned magistrate said that he thought what really occurred was something which could only be described as inexcusable carelessness in that the defendants did not see that the ticket was marked "Not Transferable." In response to a statement that it was the most surprising proposition he had ever heard, to say that, if he bought a ticket and gave it to someone who came to see him because he could not use it, they were both committing an offence, it was stated for the railway company that it was quite allowable for a person to purchase a ticket on behalf of another, but not for one person to use the outward half and another the return half.

Tithe Bill in the House of Lords: Committee Stage.

Among amendments to the Tithe Bill agreed to in the House of Lords in Committee was one moved by Lord Hastings providing that the Inland Revenue shall not take over the work of the Tithe Redemption Commission before the expiration of seven years from the appointed day. It was pointed out that the amendment does not affect the finances of the Bill, and that, as the Bill was drafted, there was no certainty in respect of the date on which the work of tithe collection would be taken over by the Inland Revenue. Moreover, the amendment, it was urged, would give some prospect of security to those whose work it now is to collect tithe, and who were very much disturbed by the prospect of their work being lost to them. The amendment was strongly desired by those who represented the land agency branch of agricultural endeavour. It was also thought, the speaker intimated, that the three months' grace, which was invariably given by landowners to the tenants for the payment of rent, would be of vital importance to the tithe payer in restricting the demands of the Inland Revenue. The fixing of the date as suggested would give to the tithe payer the certainty that during the period in which the Tithe Redemption Commission would be functioning he would have three months' grace. That was far from being sufficient, but seven years were better than uncertainty. At the end of seven years, when the Tithe Redemption Commission was expected to be winding up operations, there would be an opportunity for Parliament to review those operations in the light of experience gained. The Lord Privy Seal referred to the fact that the Minister in charge of the Bill in the House of Commons indicated that it was unlikely that the transfer would take place before the expiry of seven years, and assented to the desirability of certainty in the matter. By another amendment the provision in cl. 16—which is concerned with the recovery of annuities from owners of land—that the rate of interest chargeable on a payment required by a redemption shall be 5 per cent. has been deleted, while a further amendment provides that tithe payers shall be given three months' grace before they can be prosecuted for non-payment.

Recent Decisions.

In *Ferrier* v. *Scottish Milk Marketing Board* (*The Times*, 17th July), the House of Lords reversed a decision of the First Division of the Court of Session, Scotland, and held that the defendant board, which administered the Scottish Milk Marketing Scheme, had wrongfully included in the contribution due from a producer-retailer towards the costs of operating the scheme within the meaning of s. 24 (2) thereof, a sum representing the difference between the price received for a quantity of milk disposed of in the secondary market (for the manufacture into butter, cheese, condensed milk, etc.) and the price which it estimated would have been received for the milk in the primary market for liquid consumption.

In *W. H. Muller and Co.'s Algemeene Mijnbouw Maatschappij* v. *Ebbw Vale Steel, Iron and Coal Co. Ltd.* (*The Times*, 17th July), where damages were claimed for breach of contract, Branson, J., ruled on facts of no particular legal significance that there was no case to answer, without requiring an undertaking from the defendants to refrain from calling further evidence. The learned judge intimated that he could find nothing in the decision of the Court of Appeal in *Alex* v. *Kerridge* (reported in *The Times* of 8th April, 1933), or in *Alexander* v. *Rayson* [1936] 1 K.B. 169, to support the proposition that a judge of first instance should not rule that there was no case to answer without requiring an undertaking from the defendant that he would not call any further evidence on any question of fact. This was a matter for the trial judge to decide and depended on whether in his view the imposing of the condition would save litigants expense, time and trouble.

In *James* v. *Commonwealth of Australia and Others* (*The Times*, 18th July), the Judicial Committee of the Privy Council held that s. 92 of the Constitution, embodied in the Commonwealth of Australia Constitution Act, 1901, applies to the Commonwealth, and, in consequence, the Dried Fruits Act, 1928-35, and the Dried Fruits (Inter-State Trade) Regulations made thereunder were invalid as contravening the above-named section, which provides that on the imposition of uniform duties of customs, trade, commerce and intercourse among the States, whether by means of internal carriage or ocean navigation, shall be absolutely free. The appellant claimed damages for seizure, on behalf of the Commonwealth under the Dried Fruits Act and Regulations, of certain cases of dried fruit which he had shipped in part performance of contracts, and the Board held that the matter should be remitted for trial to the High Court of Australia, which had allowed a demurrer of the respondents on the ground that the last-named Act and regulations were valid.

Civil Actions between Husband and Wife.

In repealing old-fashioned anomalies legislators often create new and difficult problems. The Married Women's Property Acts were intended to give married women a clear independence with regard to the holding of property, but each in its turn brought about a crop of new decisions on the extent of its application. The Law Reform (Married Women and Tortfeasors) Act, 1935, aimed at mitigating the husband's status of inferiority which had been unintentionally created by the Married Women's Property Acts. There can, however, be little doubt that as property disputes between married persons are, unfortunately, not scarce, so abstruse points on the interpretation of the new Act will come before the courts in the future.

The first important reported decision bearing on the Act of 1935 was given on 28th April, 1936, by the Court of Appeal, in *De La Rue* v. *Hernu, Peron and Stockwell Ltd.* [1936] W.N. 142. The facts were of a type familiar to practitioners. The claimant was a married woman and she had deposited certain household furniture, silver and linen with the defendant warehousemen. The husband sued the defendants in detinue asserting that the goods were his, and obtained an interim injunction restraining the defendants for one month from parting with possession. Being threatened by proceedings by the wife, the defendants took out an interpleader summons and the action by the husband was accordingly stayed. An order was made at the same time directing the trial before a King's Bench Master of an issue between the husband as plaintiff and the wife as defendant, as to who was the owner of the goods. From this order the wife unsuccessfully appealed to the judge in chambers, and thence to the Court of Appeal.

Lord Justice Greer said that the object of interpleader proceedings, which had originated in equity, and had been settled in their present form by the Interpleader Act, 1831, was to enable the warehouseman, or the person in the position of a stakeholder, to get relief, and to get it decided which of the two claimants he had to account to for the goods or money which he held. In the form in which the order on the interpleader issue was made, it was not an action but a proceeding in the action by the warehouseman: *Hamlyn* v. *Bettely* (1880), 6 Q.B.D. 63,65. The master was, therefore, entitled to make an order under Ord. 57, r. 7, of the Rules of the Supreme Court, which provides: "If the claimants appear in pursuance of the summons, the court or a judge may order either that any claimant be made a defendant in any action already commenced in respect of the subject-matter in dispute in lieu of or in addition to the applicant, or that an issue between the claimants be stated and tried, and in the latter case may direct which of the claimants is to be plaintiff and which defendant." Had it been an action and not a mere proceeding in an action then s. 12 of the Married Women's Property Act, 1882, which was kept alive by the Law Reform (Married Women and Tortfeasors) Act, 1935, would have applied, and no order could be made in the present form. As this was not so, the appeal was dismissed.

Lord Justice Greene, in agreeing, said that the summary procedure under s. 17 of the Married Women's Property Act, 1882, was not the only way to decide questions of property between husband and wife, and interpleader proceedings were not excluded. Mr. Justice Talbot also concurred in dismissing the appeal.

The Married Women's Property Act, 1882, s. 12, while giving a married woman the same civil remedies and criminal redress for the protection of her separate property as if she were a *feme sole*, expressly prevented the husband or wife from suing the other for a tort. Section 17, which is also not repealed by the 1935 Act, is a permissive section, allowing the husband or wife to apply, in a summary way, to a High Court judge or a county court judge for his decision on a disputed question as to the title to or possession of property as between the husband and wife. It is quite clear from the wording of the latter section, that it does not exclude any other remedy which might otherwise be open to the husband or wife to protect his or her property.

A difficult question arose recently in *Gotliffe* v. *Edelston* [1930] 2 K.B. 378, demonstrating a hardship which persons might suffer as a result of the operation of s. 12 of the Act of 1882, through becoming married after the coming into existence of a cause of action in favour of one against the other. The plaintiff, while a passenger in a car driven by the defendant, was injured owing, as she alleged, to his negligent driving.

Shortly after the accident the plaintiff and the defendant became engaged, and about three months after the issue of the writ, they were married. At the trial Mr. Justice McCardie allowed the defendant to amend his defence by adding the statement of the marriage, in substance a plea in bar. The learned judge found that the defendant had been guilty of negligent driving and assessed the damages at £800. His lordship, however, came to the conclusion that neither at common law nor under the Married Women's Property Act, 1882, did an action lie at the suit of the wife against the husband. It had been argued for the wife that the negligence of the defendant gave the plaintiff a cause of action which was a thing in action and which, accordingly, on her marriage, became her separate property within s. 2 of the Act. It was therefore argued that she was entitled to sue her husband for the protection and security of her separate property.

After considering a number of authorities, Mr. Justice McCardie held that the phrase "thing in action," in its broadest possible sense, might be used to cover a right to bring an action for a pure tort. "Property" included "thing in action" under s. 24 of the 1882 Act, but in view of the fact that the general policy of the Act was to discourage litigation between spouses, his lordship came to the conclusion that the phrase "thing in action" in s. 24 was used in its limited sense only, and did not cover a right of action in tort. In view also of the fact that the words "except as aforesaid, no husband or wife shall be entitled to sue the other for a tort" in section 12 were broad and emphatic, his lordship held that the action was not one to protect the wife's separate property and therefore was not maintainable.

The extraordinary feature in this case was that the plaintiff and defendant were at the time of the hearing living happily together as husband and wife, having been married after the issue of the writ. The explanation lay in the modern practice of insuring against motor accidents, and the result of the action was an unforeseen hardship incidental to the marriage contract into which the parties entered. Engaged couples meeting with motor accidents under similar circumstances can avoid such an unfortunate denouement in the future by simply postponing their nuptials. The Law Reform (Married Women and Tortfeasors) Act, 1935, has left the legal position untouched in this respect.

Mr. Justice McCardie in the course of one of his most able judgments drew attention to a number of legal anomalies caused by the Married Women's Property Acts. These can be enumerated as follows: (1) The husband living with his wife is liable to pay income tax on her income, even though she may refuse to contribute anything to the household expenses; (2) a husband is liable for any tort his wife may commit, provided it is not connected with a contract; (3) a wife is not liable for her husband's tort unless she authorised or joined in it; (4) if she threatens to commit a tort which may inflict a heavy burden on the husband he has no right to apply to the court to prevent her from doing the wrongful act; (5) if a husband wrongfully converts to his own use the goods of his wife she can sue him; (6) if a wife wrongfully converts her husband's goods to her own use, the only remedy the husband has, if any, is under s. 17 of the Married Women's Property Act, 1882; (7) a husband may be liable for

"necessaries" for his wife, even though his wife's income largely exceeds his own, and even though she refused to pay a penny towards the expense of their joint home; (8) a wife can sue her husband for ante-nuptial debts, but a husband has no right to sue a wife for her ante-nuptial debts to him.

The Law Reform (Married Women and Tortfeasors) Act, 1935, abolished the husband's liability for his wife's ante-nuptial and post-nuptial torts as well as for her ante-nuptial contracts. It, moreover, made a married woman liable to bankruptcy proceedings and the civil proceedings for the enforcement of judgments and orders by committal in all respects, as if she were a *feme sole*. But apart from these matters, it did not touch the numerous anomalies in the legal relations between husband and wife to which Mr. Justice McCardie drew attention in *Gotliffe* v. *Edelston*, above. The closing words of his judgment in that case contain, therefore, almost as much point to-day as when they were first uttered. After stating that he had for the purposes of the case read many decisions and carefully considered the intricate provisions of the Married Women's Property Act, 1882, he continued: "At every point of research, on every aspect of the case, I find nothing but confusion, obscurity and inconsistency. I find privileges given to a wife which are wholly denied to a husband, and I find that on the husband there has fallen one injustice after another. I hope that the day is not far distant when the vital and far-reaching relationship of husband and wife will receive the attention of Parliament. When that day comes I trust that the present features of injustice will be removed, that the existing obscurities will be made clear, and that the great institution of marriage will gain a new dignity and a new strength through a wide and beneficent amendment of the law."

Company Law and Practice.

Arrears of Dividend. —I.

THE phrase "arrears of dividend," though convenient enough for describing what it is intended to describe, is not one which, in its usual context, will stand the strain of strict interpretation and analysis. It is used, as perhaps I need hardly remark, to describe dividends which have not been paid in past years on cumulative preferential shares—shares, that is, which confer a right to a dividend payable out of profits in priority to other classes of shares, to the extent that if in any one year the profits of the company are not sufficient to pay the amount of that dividend, the deficiency is carried forward as against the profits of subsequent years: the holders of such shares who do not get their dividends in lean years are entitled, in subsequent years, to have the unpaid amounts made good to them before the other shareholders get anything. What then, it may be asked, is there to cavil at in describing those unpaid dividends to the payment of which the shareholder continues to be entitled as "arrears of dividend"? Nothing of any great importance, I agree; but my reason for suggesting that the phrase is not on its strictest interpretation accurately used is this: the word "arrears" or the words "in arrear" connote in their proper sense a reference to a sum which has become due and payable and has not been paid (per Tomlin, J., in *Coulson* v. *Austin Motor Company Limited*, 43 T.L.R. 493). Now dividends—even cumulative preferential dividends—are only payable out of profits and (almost invariably) only with the sanction of a general meeting of the company. But if there are no profits or if the sanction is withheld, no shareholder is entitled to any dividend; so that, in such circumstances, dividend cannot properly be said to be "in arrear" within the strict meaning of those words which I have put forward. The point which I am trying to make was clearly expressed by Younger, L.J., in *In re Wakly* [1920] 2 Ch. 205, in these words: "The articles contemplate annual distributions by the directors with the authority of the company given at the annual ordinary general meeting, and interim distributions in anticipation thereof made on the authority of the directors alone. But no shareholder in this company, preferred or otherwise, is entitled to any dividend unless there are profits existing and made available for its payment in one or other of the ways just mentioned, a preferred ordinary shareholder being, however, further entitled to this right, that if and so soon as profits are so made available for dividend they have first to be applied rateably in payment of the dividend on the preferred ordinary shares. This, therefore, is clear, that either if there are no profits or if there are none made available for payment of dividend as above, no preferred ordinary dividend, cumulative though it be, can truly be said to be in arrear if, by that expression, it is connoted that the company has made default in payment of the dividend in question. There has not been any such default, because in the case supposed no obligation to pay has arisen."

In the strictest sense then, an unpaid cumulative preferential dividend, not in the usual case being a sum which has become "due and payable," is not "in arrear." This is not to say, of course, that effect is not given to the "cumulative" nature of the right, if the dividend is not punctually paid; but effect is given to it, not because dividend is "in arrear" in the proper sense of those words, but because (to quote further from Younger, L.J.'s, judgment in *In re Wakly*) "a cumulative preferred dividend is . . . one which gives to the holder of the preferred share *pari passu* with all other holders of shares of the same class a right to receive out of a fund of profits made available for dividend under the articles of the company and in priority to the holders of all junior shares in it a sum measured by the percentage rate and the period of time over which the dividend has not been paid in whole or in part." It is with reference to the measurement of the sum by the period of time over which the dividend has been unpaid that we commonly and conveniently speak of arrears of dividend; but we shall see later, in the case of *In re Roberts & Cooper Limited*, that the particular wording of an article may necessarily invoke the strict interpretation of the phrase "arrears of dividend."

When we speak of arrears of dividend in the ordinary way we are giving to the word "arrears" what Tomlin, J., described in *Coulson* v. *Austin Motor Company Limited*, *supra*, as a secondary sense, which indicates some deficiency which is capable either certainly or contingently of being made good. It will be observed that even in this secondary sense it can have no application to a non-cumulative dividend—a dividend payable out of the profits of each year but not paid in any one year because no profits were available, or the requisite sanction or authority was not forthcoming—because, in such a case, the dividend never became payable and never could in the future become payable or be made good. It would seem, indeed, that except in a very special context, the expression "arrears of dividend" can have no application to non-cumulative shares. So that if articles of association give a vote to the holders of non-cumulative preference shares only if their dividend is in arrear for a certain time, it would seem that the non-payment of their dividend would not entitle them to vote, since the dividend cannot be said to be "in arrear." The proper method of giving the desired vote is to provide that the non-cumulative preference shareholders shall have the right to vote if their dividend remains unpaid for a certain time after the date fixed for its payment.

In discussing the various questions which arise as to arrears of dividend, it will be realised, then, that we are dealing with shares which give a right to a cumulative dividend; and I do not propose to consider in this article the different forms of wording which will and will not confer cumulative rights. Nor, in view of the words of Younger, L.J., which I have already quoted, do I think I need say any more as to the position with regard to "arrears of dividend" on cumulative

preference shares during the continued existence of the company. What I propose to consider now is the extent to which, in a winding up, arrears of dividend are payable to preference shareholders in priority to payments to other classes of shareholders. It will, I hope, be appreciated that I am not professing to use the phrase "arrears of dividend" in the strict sense which I mentioned at the outset, nor, indeed, in the general case, has this strict sense much bearing in itself on the question of the rights of preference shareholders to arrears of dividend in a winding up, inasmuch as in each case the question is one of interpretation of the particular memorandum and articles to discover what rights are thereby given to the preference shareholders.

Broadly speaking, there are two classes of case to consider —first, that in which there is no express provision as to payment of the arrears of dividend in a winding up; and, secondly, that in which such express provision does exist. In the first case the question is purely one of construction of the relevant documents—the memorandum, the articles or the resolution creating the preference shares, as the case may be—to discover what the preference shareholders are entitled to. In *In re Crichton's Oil Company* [1902] 2 Ch. 86, the preference shares were entitled, by virtue of the memorandum and articles of association of the company, to a fixed cumulative preferential dividend at the rate of 5 per cent.; in the event of a winding up the surplus assets were distributable between the holders of preference shares and ordinary shares according to the amount paid up thereon. The Court of Appeal held that there was nothing to entitle the preference shareholders to have surplus assets in a winding up applied in paying dividends for four years in which they had received no dividend; it was true that the surplus assets represented profits earned, but the preference shareholders' only prior right was to the payment of a preferential dividend while the company was a going concern, a right which itself depended upon the declaration of a dividend. See, too, *In re Accrington Corporation Steam Tramways Company* [1909] 2 Ch. 40, where Swinfen Eady, J., emphasised that on the construction of the particular provisions before him, the preference shareholders were only entitled to a dividend if declared, and therefore in a winding up had no claim on undistributed profit to make up arrears of dividend. Similarly, in *In re Espuela Land & Cattle Company* [1909] 2 Ch. 187, where the preference shareholders were entitled to a cumulative preferential dividend "out of the divisible profits in each year," and in a winding up to repayment of capital in priority to the making of any payment in respect of the ordinary shares. There were no divisible profits for some years, and it was held that, in the liquidation of the company, the preference shareholders had no right to payment of their arrears of dividend.

With these cases must be contrasted the case where, though there is no express provision for the repayment in a winding up of arrears of dividend, yet on a proper construction of the relevant provisions, preference shareholders will have a prior claim to payment of arrears of dividend. Such a case is *In re Walter Symons Limited* [1934] Ch. 308, where, by the memorandum of association of the company, the preference shares conferred the right to a fixed cumulative preferential dividend and were to "rank with regard both to dividends and to capital in priority to the ordinary shares." Several years' preference dividend was in arrear, and the company went into liquidation; and the question arose whether the preference shareholders were entitled in priority to the ordinary shareholders to repayment of these arrears. It was clear that, apart from the provision of the memorandum which I have mentioned, they were not so entitled, for in the ordinary way, and as in the cases I have already referred to, the payment of a dividend was only to be made out of profits and depended on a declaration by the company in general meeting. Maugham, J., held, however, that the words of the memorandum which I have quoted referred to something which was to take place in a winding up, and that the word "dividends" in that context meant "arrears of fixed cumulative preferential dividend." Hence the preference shareholders had a prior claim to payment of arrears of dividend. The question, as in all these cases, was purely one of construction of the particular memorandum and articles.

Next week I hope to conclude this topic by mentioning some of the cases in which the articles have expressly referred to the payment of arrears of dividend in a winding up, and also to discuss one or two other points which arise in connection with arrears of dividend.

A Conveyancer's Diary.

Income Costs of Trustees.

A FEW weeks ago some notes appeared in this column (80 SOL. J. 500) arising out of the decision in *Re Hulton* [1936] W.N. 170 (80 SOL. J. 386). It was then suggested that where a solicitor is preparing a will or a settlement creating an annuity, he ought to ask his client how he wishes the income fee of the corporate trustee, if there is one, to be borne as between the annuitant and residue, and insert express provision accordingly. In the absence of such express provision, it then appeared that the income fee would fall on residue, under *Re Hulton*, unless the corporate trustee was the Public Trustee. In *Re Hulton* Clauson, J., did not expressly decide whether the earlier decision of Astbury, J., in *Re Bentley* [1914] 2 Ch. 456, where it was held that the Public Trustee's income fee would fall on the annuitant, was good law, though he appeared to have some doubts about it.

Since the former article appeared there has been the decision of Farwell, J., in *Re Riddell* directly upon the latter point. Most unfortunately, *Re Riddell* is not properly reported as yet. The learned judge appears to have overruled *Re Bentley* without hesitation; but, as this point appears as an incidental feature of a news item (not even a Law Report) in *The Times* newspaper of 10th July, 1936, it is not altogether easy to see how far the decision went. It is respectfully submitted that, in view of the great practical importance of both these decisions, they deserve to be more amply reported than they have been.

In the meantime these decisions appear to deserve our full consideration, so far as that is possible with the reports at our disposal. In form they do not touch any cases but those where there is a corporate trustee or the Public Trustee. But, in fact, they appear to go a good deal further. In *Re Hulton*, Clauson, J. held that, whether one regarded the provision in the will for the payment of the corporate trustee as a legacy or as authorising a particular trust expense, that fee must, on principle, fall on residuary income. *Re Riddell* appears merely to add the Public Trustee to the objects of the rule. But the point is that both Clauson, J., and Farwell, J., made it quite clear that all administration expenses fall on residuary income in the absence of express provision. Therefore the rule will extend to the case where there are individual trustees holding an appropriated fund to answer an annuity by its income, and who employ a solicitor to collect the money and pay the annuitant.

Now, it is all very well to point out, as we did in the former article, that this arrangement is not entirely fair and should not be allowed to occur in future unless the testator expressly wishes it to. In fact, there are hundreds of these trusts in existence at present. For them *Re Hulton* and *Re Riddell* lay down the law and must be followed.

This fact appears to be causing a good deal of worry to solicitors, and the following case, which must be typical of dozens, was put to me. The testator left an annuity to X, and residue to A and B. The trustees appropriated a fund to answer the annuity, and divided the rest among A and B. Consequently there is now no residuary income. But there can still be costs which *Re Hulton* and *Re Riddell* throw on the

non-existent residuary income. Either there is a corporate trustee who charges an income fee, or there are the costs of collecting and paying over the annuity, assuming that in the circumstances it is not desirable for the trustees to direct the dividends to be paid directly to X. If in such a case the trustee is the Public Trustee or a corporate trustee, it is devoutly to be hoped that the case will be taken to the court as soon as possible to ascertain what is to be done about the costs. But in the present article I propose to consider what the trust solicitor ought to do if there are individual trustees. Except as a last resort he will not want to advise a summons, as the sums at issue are usually small, and such a course would unnecessarily irritate his clients.

The position we are assuming is that the dividends of the appropriated fund exactly cover the annuity, and that residue has been distributed. That being so, the only fund of residue, on which under *Re Hulton* the costs of collection are to fall, is the capital of the appropriated fund, subject to the interest of the annuitant. But that is not really a present fund at all, but a future one. What is to be done ?

Of course, it may be that this stage has not been reached, and the case can be put right in time by appropriating rather more than will provide the annuity by its dividends. If this course is followed, the annual surplus is residuary income and is available for the costs. But we are supposing that it is already too late to do this. Let us also assume that the collecting is done for the annual agreed sum of four guineas.

The first line of approach, clearly, is to inform the residuary legatees that a mistake of law, extremely common throughout the profession, has been made, and that they are responsible for the four guineas a year. They could then be asked what arrangement would suit them. The best solution is that they should simply make the payment. If this resource fails or is impracticable, it might be possible to wait till the annuity falls in and then deduct the accumulated costs before paying the residuary legatees. But the annuitant may live for years : suppose he lives for ten years. The residuary legatees will not be best pleased to suffer a deduction of forty guineas, at a time when they are anyhow somewhat sore at the deduction of estate duty. And in the meantime the solicitor has been working for nothing for ten years. This solution, therefore, is not much use.

Now it is extremely difficult to make suggestions on a matter like this simply " in the blue " without knowing the clients or their circumstances. In some cases it will, doubtless, be best for the solicitor to drop these charges, which are anyhow small, for the sake of harmony. But, supposing that he decides to exact his costs, it is necessary to consider how the exaction can be least painful to all concerned. What is quite clear is that the annuitant must not be asked to bear them, but that they must fall in one way or another on the residuary legatees.

There seem to be two fairly feasible lines of approach. One is to suggest that all parties agree to wind the whole trust up, buy the annuitant an annuity in an insurance office and distribute the rest. That will destroy the annual costs, but the costs of winding the trust up can be taken out of the surplus after buying the annuity, and will afford the trust solicitor an immediate lump sum in commutation of the lost annual fees. Moreover, by getting rid of an annuity charged on a fund, ultimate estate duty will be saved.

But if this scheme does not commend itself, it may well be possible to suggest a rearrangement of the investments of the appropriated fund so as to produce an extra four guineas a year net. Unless the annuity fund is very small indeed, this should be perfectly possible with a little ingenuity, without transgressing any fetter there may be on the range of trust investments or the bounds of prudence. The surplus of income after paying the annuity is residuary income, and as such is available for the costs. If this can be done, it is the most painless method of all. The *worst* method, and one not to be commended in any circumstances, is that the trustees should attempt to get the costs by small sales of capital. This course would involve a quite disproportionate amount of trouble and expense, and the more that was taken, the more of the annuity itself would have to be raised out of capital in future years.

The above are necessarily a most unsatisfactory series of notes : for it is, as I have already pointed out, almost impossible to make suggestions without knowing the circumstances, and without any authority except the cases that cause the trouble. But it is to be hoped that all persons who find themselves in the circumstances that I have suggested will take stock of their position. It would be most unfortunate to go on deducting the costs of collection from the annuity : it would be unfair to the annuitant in view of the cases, and would almost certainly cause trouble in future. In taking such stock it will be well to remember that where the costs have been deducted from the annuity in the past, the annuitant is entitled to be repaid them for six years back, if the trust solicitor is not himself one of the trustees, and presumably without limit of time if he is one of them. The great thing is that all these cases should be put on a footing in accordance with the law as now laid down at the earliest possible opportunity, for the longer the mistake goes on the more troublesome will be the ultimate settlement.

Landlord and Tenant Notebook.

Residence used for Business.

If a landlord wishes to restrict the user of property to that of a private dwelling-house, there can be little doubt that the best instrument is a covenant employing those words. A covenant not to carry on any trade or business will, it is true, probably have the same effect, thanks to the result of litigation in the past. For the attitude of the courts has been to " look beyond the words " in these cases, and anything in the nature of attempted evasion by hair-splitting has been strongly discouraged. Indeed, the words " trade " can safely be omitted if the object be as stated, for over a century has elapsed since Denman, C.J., held that though every business was not a trade, every trade was a business : *Doe d. Wetherell* v. *Bird* (1834), 2 A. & E. 161. That case, incidentally, illustrates the folly of seeking to attain the object referred to by elaborate verbage. The covenant forbade the tenant to carry on the " trades or businesses of butcher, baker, etc.," naming eighteen trades or businesses in all, " or any offensive trade." This, as was decided, left him free to establish a private lunatic asylum ; a business, but not among those enumerated ; possibly offensive, but no trade, as it was not conducted by buying and selling.

Denman, C.J., thus described, if he did not define, " trade," and indicated an, if not the, essential difference between " trade " and " business." When it comes to defining the latter expression, it will be seen that while it has been given a wide connotation, few attempts have been made to specify the exact limits. Pearson, J., when trying *Rolls* v. *Miller* (1884), 27 Ch. D. 71, C.A., at first instance, ventured upon " that carried on by any person in addition to, and diverse from, his ordinary domestic life " which looks at first sight as if it would meet any case ; but one soon begins to wonder whether a covenant not to carry on business would be infringed by such a pursuit as bee-keeping or poultry-keeping, or whether a tenant who was a musician by profession would be within his rights in " practising " on the premises. At all events the Court of Appeal, when upholding the learned judge's decision that a " Home for Working Girls," though not run for or at a profit, was a business, said nothing about the definition. Cotton, L.J., in the course of the argument put an awkward question to respondent's counsel, namely, whether a man

receiving nephews and nieces from India would conduct a business if he furnished his house to receive them: but his judgment, like that of his colleagues, proceeded on the principle of ascertaining the object intended to be expressed. The fact that a staff was employed for the work was considered important.

A few years later, in *Bramwell* v. *Lacy* (1879), 10 Ch. D. 691, it was again emphasised that the question whether philanthrophy or profit-making actuated the tenant is immaterial, for an ear, nose and throat hospital, conducted on charitable lines, was described by Jessel, M.R., as "in reality an apothecary's business."

It may well be that if the argumentative question of Cotton, L.J., as to furnishing a house to receive relatives from India, had been put to Pearson, J., the learned judge would have answered it (as counsel did not) in the negative: for such activity might be considered not to be both "in addition to" and "diverse from" the uncle's "ordinary domestic life." More recent cases have shown that a covenant against business may be broken by sharing possession, though the newcomers use the premises for residential purposes only. *Barton* v. *Reed* [1932] 1 Ch. 362, was one of those cases illustrating the determination of the governing body of Dulwich College to preserve the amenities of their estate; the sub-letting of a house by floors, the sub-letting under-tenant supplying hot water and other services, was held to infringe a covenant not to carry on any business. Perhaps a case which is a few years older is a more striking instance of the operation of the main principle. In *Thorn* v. *Madden* [1925] Ch. 847, the tenant, having taken a house which was beyond her means, sought to balance her budget by receiving for reward "paying guests." It was said that only friends and people recommended by friends were so received. Tomlin, J. (as he then was), held that what made this practice a business was the circumstance that accommodation was permanently available. It was not the payment in itself; there would have been no breach if the tenant had, as it were, said: "I cannot afford to keep you, but I shall be delighted to see you, if you will pay." This, I think, answers Cotton, L.J.'s question consistently with Pearson, J.'s suggested definition.

A different and more difficult problem arises when a landlord does not wish to prevent his tenant from carrying on business altogether, but desires to limit what one might call the obtrusiveness of the business. This is, of course, quite a different matter from limiting the nature of the business, whether by reference to articles made and sold, or by reference to such characteristics as noisiness or offensiveness. It may be, too, that the problem is less likely to trouble us now than in the "genteel" Victorian era, when loss of station was more easily brought about by indulging in business or living next door to business premises. But the feeling is far from dead, and it may be useful to recall the view taken of a particular covenant in *Evans* v. *Davis* (1878), 10 Ch. D. 747. The premises were a house at the corner of Cork-street and Clifford-street, Mayfair, and the words of the covenant were "not to affix or permit any outside mark or show of business to be affixed" on the premises. Two rooms were sub-let to a lady "with liberty for the lessee as far as the lessor is able to give the same of placing a movable brass plate on the outside of the said premises, the style and position of such plate to be approved, etc." Forfeiture proceedings were founded upon two blinds, one a wire blind, on the street side of which appeared: "H. Browne & Co., late Storey, Browne & Co. Entrance 15, Clifford-street.," and a brass plate on the railings at the entrance referred to giving the same information. The wire blind gave most scope for argument. Dr. Johnson's definition of "outward," namely "materially external," was cited for the defence, but in vain. Fry, J., subjected covenant and facts to rapid but careful analysis. There were three questions: first, was there a mark or show of business? The words on the blind did not say what business, or indeed that any business, was carried on, but his lordship held that a firm described in the way it was described would be carrying on business in the expectation of those who read the words. Then there was the "outward" question; the learned judge construed this expression as meaning directed not to any inner part or portion of the property, but so as to attract attention of passers-by. The last line of defence was that the mark or show was not "affixed," but this too failed, his lordship holding that it mattered not that the character of the fixing was not permanent, and adding that the covenant had, in his view, been broken in spirit as well as in letter—which may have deterred imaginative tenants from experimenting with magic lanterns; at all events, no case has been recorded in which words projected by such means have been held to constitute or not to constitute a breach of such a covenant.

Our County Court Letter.

THE RIGHTS OF MONEYLENDERS.

THE effect of signing a document without reading it was considered in the recent case of *Goodman & Sterling Ltd.* v. *Pierce*, at Stourbridge County Court. The claim was for the specific delivery of goods or £54 15s. 11d. as damages for their detention. On an interpleader summons (*Foley* v. *Pierce*) the claimant contended that the goods were her own property. The plaintiffs' case was that in October, 1935, a Mr. Foley (husband of the above claimant) had borrowed £60 upon the security of a bill of sale of his household furniture. An inventory was prepared, and receipts from furniture dealers were handed over, made out in Mr. Foley's name. The claimant (his wife) also signed a declaration that the contents of the inventory were the property of her husband only, and that she claimed nothing but a wireless set and cutlery canteen. Arrears of instalments had accumulated, and amounted to £42 at the date of the hearing. The borrower had left his address, however, and the goods were traced to the possession of the defendant, whose case was that he was paid by the claimant for storage of the goods, which he was prepared to hand over to the rightful owner. The claimant's case was that, although the receipts were in her husband's name, the furniture was bought with her money and by means of her cheques. She had been injured in a motor accident in 1931, and, when signing the declaration, she was in such pain that she did not know what she was signing. Her domestic situation was also a source of distress, and she had since separated from her husband. Medical evidence was given that the claimant was suffering from lumbago and nervous stress in October, 1935, so that she might have signed a document without realising its purport. His Honour Judge Roope Reeve, K.C., observed that one of two innocent parties had to suffer for the default of a third. The plaintiffs had taken every precaution, and the declaration was not obtained improperly, but the claimant was not so blameless. If a person signed a document without reading it, he or she must take the consequences. Judgment was given for the plaintiffs (to whom the goods were ordered to be delivered) with costs against the claimant, who would be entitled to redeem the goods. Compare "Contracts for Advertisements" in our issue of the 13th June, 1936 (80 SOL. J. 460).

INCAPACITY FROM SPINAL INJURY.

THE case of *Uniacke* v. *Sir Robert McAlpine and Sons Ltd.*, noted at (1935), 79 SOL. J. 830, was mentioned at Wells County Court, on an application to record an agreement for the payment of £200 in full settlement. His Honour Judge Parsons, K.C., observed that the medical assessor was of opinion that the applicant was not so well as in August, 1935. An X-ray examination had revealed that he was still unfit to resume work as a general labourer. Having regard to the injuries, from which the applicant was still suffering, compensation should continue, although the applicant would be wise to attempt any work offered to him. The application to record the agreement therefore failed.

Land and Estate Topics.

By J. A. MORAN.

The market for real property keeps well on the move, both in the London Auction Mart and the provincial centres, and there is no difficulty in finding purchasers for houses or land of any consequence. Private negotiations continue to result in many interesting deals, but as, in cases of the kind, no definite figures are mentioned, it is impossible to determine the tendency of the transfers. In some instances, however, where the lots changed hands prior to the auctions, there is no doubt that the owners were tempted with very enticing offers.

The Jubilee of the Auctioneers and Estate Agents' Institute was celebrated in London last week. From the year 1886, when just over one hundred auctioneers met to discuss the formation of such an organisation, its growth has been rapid; at present, the membership is well on the road to 7,000. The proceedings opened with a reception at the Mansion House on Tuesday. On Wednesday the President (Mr. E. W. Eason) gave a very entertaining and instructive address at the Kingsway Hall, and this was followed by a luncheon, by invitation of the President; in the afternoon a garden party was held in the grounds of the Zoological Society, and in the evening there was a visit to Battersea Electric Power Station. A general meeting of members was held on Thursday, and among the recreative attractions yesterday was a dance at Grosvenor House.

There appears to be a disposition in some quarters to attribute the increase of £620,000 from stamps, shown in the revenue statement of the national accounts for the first quarter of the year, to greater activity in the stock markets. It is well to bear in mind, however, that the Chancellor's estimate for the whole year was an addition of £1,200,000, based, no doubt, on a careful anticipation of the probable course of the stock and share markets which, usually, enjoy their greatest activity from October to March, being the last half of the financial year. To me it seems far more likely that the increase of £620,000 in stamps, for the first quarter, was due to a jump in the number of real estate transactions.

It is true that the staff of the London Auction Mart try to compare one year with another, but they never contend that their figures are conclusive. In the first place, they have no means of finding out all the lots that were sold under the hammer; and it would be futile for them to attempt to compile private transactions. It ought to be within the power of the revenue authorities to present a reliable comparison.

To show that bursars of colleges have changed to a certain extent, a story was told at the Cambridge meeting of the Chartered Surveyors' Institution. It appears that a bursar of Downing some years ago was a man—well, not noted for sobriety. One day a friend met him, and noticing his thumb was bound up, asked him if he had been trying to hang up a picture. "No," replied the doctor. "On my way home last night, some silly fool trod on my hand!"

Mr. Charles Osenton (Chairman) presided at the annual meeting of the London Auction Mart, Ltd. Mr. C. Roland Field (Vice-Chairman), Mr. J. H. Townsend Green (Chairman of the Finance Committee) and other directors were present. The proposed 5 per cent. dividend was approved. The total realisations during the year amounted to about three and a quarter million sterling.

Alderman John German, of Ashby-de-la-Zouch, land agent and surveyor, who died last March, left estate of the gross value of £50,855, with net personalty £42,093.

"Parliament for Sale" was the heading that confronted me in my morning newspaper. But there was nothing else to indicate that Westminster was in the picture. What is in the market is a building at Rhuddlan, North Wales, that was used as the Welsh Parliament six and a half centuries ago. Surely one would think the Principality would save this old building from the probability of being used for commercial purposes.

An excellent opportunity for investment in agricultural land, with every prospect of capital appreciation, is presented by the decision of Mr. C. Spalding to sell his Stretton-en-le-Field and Chilcote estate of just over 3,000 acres, near Burton-on-Trent. This fine property includes thirteen farms of good quality, let to reliable tenants, and the gross annual rentals amount to £4,712, the value of the sporting rights being estimated at £250, in addition. An important consideration to an investor who does not wish to reside on the property is the fact that there is neither a village nor mansion within the area, and, consequently, the income is not subject to serious reduction through liability for maintenance and upkeep.

A large Midland mansion and 1,500 acres of land were sold at auction quite recently for £4,100. This is just £100 less than what was paid in London this week for a painting, on parchment, 5½ ins. by 4½ ins., by Dirk Bouts, the Dutch artist.

The catalogue of the sale of 12,142 acres of the Huntly Estate, Aberdeenshire, weighs three and a half pounds! Seems quite a formidable parcel.

Obituary.

Sir THOMAS HAYCRAFT.

Sir Thomas Haycraft, who had a long and varied career in the Colonial Legal Service, died on Thursday, 16th July, after a long illness, at the age of seventy-seven. He was educated at St. John's College, Oxford, and called to the Bar by the Inner Temple in 1885. After practising on the South-eastern Circuit for some years and serving as an arbitrator on the London Chamber of Arbitration and an examiner of the High Court, he was President of the District Court of Larnaca in Cyprus for twelve years from 1899. He was then transferred as Police Magistrate to Gibraltar and in 1913 made a Puisne Judge in Mauritius. Three years later he was promoted Chief Justice of Grenada, and in 1921 became first British Chief Justice of Palestine. He retired in 1927.

Mr. S. B. COZENS.

Mr. Sidney Brock Cozens, solicitor, a partner in the firm of Messrs. Tolhursts and Cozens, of Southend, died on Monday, 13th July, at the age of sixty. Mr. Cozens was admitted a solicitor in 1904, and was a past president of the Southend Law Society.

Mr. J. H. B. GUNNING.

Mr. John H. B. Gunning, Chief Treasury Solicitor in Northern Ireland, died on Wednesday, 15th July, at Belfast. He spent forty years in the Imperial Civil Service, chiefly with the Board of Inland Revenue, and was transferred to Belfast from Dublin in 1921.

Mr. G. B. JACKSON.

Mr. Gilbert Benjamin Jackson, retired solicitor, who, up to five years ago, was a partner in the firm of Messrs. Jackson and Monk, of Middlesbrough, died on Tuesday, 21st July, at the age of eighty-two. Until his retirement Mr. Jackson was the oldest solicitor in Middlesbrough. He was admitted a solicitor in 1876.

Major C. H. PLACKETT.

Major C. H. Plackett, solicitor, senior partner in the firm of Messrs. Plackett, Calvert & Whitelock, of Leeds and Harrogate, died on Friday, 10th July, at the age of forty-eight, as the result of injuries sustained in a motor car accident. Major Plackett, who was admitted a solicitor in 1910, was formerly in partnership with Mr. James Walter Harland, under the style of Messrs. Harland & Plackett, East Parade, Leeds. At the time of his death he was Deputy Coroner for the Ripon District, and was also a well-known member of the Harrogate Town Council.

To-day and Yesterday.

LEGAL CALENDAR.

20 JULY. On the 20th July, 1847, Mary Ann Milner, a good-looking and refined young woman, was tried at Lincoln before Mr. Baron Rolfe for murdering her mother-in-law, her sister-in-law and her niece with arsenic administered in sago. The motive had apparently been to obtain money from the burial societies to which they had belonged. Her counsel, in a forcible and ingenious speech, tried to make out that the case was merely one of suspicion, but the evidence was too strong and she was sentenced to death. She afterwards confessed her guilt and hanged herself in Lincoln Gaol while awaiting execution.

21 JULY.—On the 21st July, 1884, Alfred Wills, Q.C., succeeded Mr. Justice Watkin Williams as a judge of the Queen's Bench Division, where he served for twenty years. Genial, courteous and popular, he was nevertheless not among the greatest judges of his time, though he was a good lawyer, conscientious and impartial. In his early years at the Bar his whole career was threatened by obstinate insomnia, which was only cured by a prolonged withdrawal from work and a long spell of mountaineering in Switzerland.

22 JULY.—On the 22nd July, 1621, Anthony Ashley Cooper, afterwards Earl of Shaftesbury and Lord Chancellor, was born.

23 JULY.—On the 23rd July, 1860, Mr. Hopley, the principal of a private school at Eastbourne, a person of high attainments and irreproachable character, was tried at Lewes Assizes for killing one of his pupils, whom he had flogged to death. The school was a very expensive establishment for the sons of persons of high rank. The unfortunate boy, a son of a Master of the Court of Common Pleas, was stolid and stupid, a condition due to the fact of his suffering from water on the brain. The infuriated master had resorted to flogging. On the fatal night he had beaten him for two hours, reducing his body to a horrible condition, which when revealed spoke for itself. He was sent to penal servitude for four years.

24 JULY.—On the 24th July, 1833, Thomas Crawley was tried at Bedford for the murder of Joseph Adams, a feeble old man of seventy-five. The crime was one of stupid brutality. The poor old fellow had been walking three miles to Luton Church on Easter Sunday morning, when the prisoner, a local labourer, had overtaken him and battered him fatally with a newly cut hazel club, simply to get his watch. Foot-prints, blood stains, the discovery of the very tree from which the club was cut, the evidence of passers-by, formed a complete chain of circumstantial evidence and Crawley was convicted.

25 JULY.—Thomas Bacon was a much tried man, and during 1856 and 1857 misfortunes were thick upon him. First, his house was burned down in suspicious circumstances and he was tried for arson, but acquitted. Then his children were found with their throats cut and he was tried for their murder, but acquitted because it appeared that his wife had killed them in a fit of insanity. Finally, the gossip aroused by these cases caused the exhumation of his mother, who had died mysteriously two years before. Arsenic was found in the body, and again Bacon appeared in the dock on the 25th July, 1857, charged with murder. On the evidence, however, he was only convicted of administering poison with intent to murder.

26 JULY.—On the 26th July, 1859, John Wilthew, the gate-keeper of a shipbuilding yard, was tried at the Durham Assizes for the murder of his wife. The eve of the crime nothing had seemed amiss in the family, but next morning she ran to awake her brother, her throat deeply gashed and streaming with blood. Nothing could save her. The motive for the deed was a groundless jealousy. The husband, who attempted to cut his own throat, appeared in the dock still bandaged. He was convicted and hanged.

THE WEEK'S PERSONALITY.

Anthony Ashley Cooper was the son of parents both of whom were "of the first rank of gentry in those countries where they lived." The year after his birth, his father was created a baronet. His mother died when he was seven, and three years later, when his father remarried, he became a ward of the Crown. Even as a child he displayed the restless energy which carried him so far in later life, for, when only thirteen years old, he detected a scheme of his trustees to deprive him of a large part of his property and went alone to Noy, the Attorney-General, told him of the matter and declared that he had no one to rely on but him, who had been a friend of his grandfather. The Attorney-General, delighted with his spirit, himself undertook his case in the Court of Wards and won it, asking no fee. His education was at Oxford and Lincoln's Inn, but he took no interest in the law, frequenting rather the theatres and fencing schools. No one foresaw then that one day he would rise by political intrigue to be Lord Chancellor. "After he was possessed of the Great Seal he was in appearance the gloriousest man alive and no man's discourse in his place ever flew so high as he did."

REFRESHING THE JURY.

A deputation recently waited on the Minister of Justice in Sydney to protest against the supply of liquor to jurors who were locked up all night, the ground of objection apparently being the notion that the result of such refreshment was to bemuse them. The mind is carried back to the days when jurors might have neither food nor drink to sustain them during their deliberations, so that at the trial of Col. Lilburne under Cromwell they were refused a little sack, though the sitting had lasted nine hours. Said the judge: "I may not give you leave to have my conscience to err. You shall have light if you please, but sack you can have none." There was a dawn of liberality when a learned judge decided that water was not food and that he would certainly not hold it to be drink, and allowed a jury so much relief. Under Elizabeth there was a great outcry when some unfortunate jurors were found in unlawful possession of figs and pippins. "The matter was moved to the court and the jurors were examined upon it upon oath. And two of them did confess that they had eaten figs. Three others said they had pippins, but did not eat them. Those who had eaten were each fined five pounds."

MEDICAL OBSCURITIES.

In a recent case in the King's Bench Division, counsel quoted from a medical report a reference to "contusions of both infra-orbital regions." Questioned by Singleton, J., as to the interpretation of that seemingly obscure locality, he replied that the words simply meant cheek-bones, and the learned judge expressed the opinion that it would be much better if medical reports were all put in phrases which everybody could understand. Although a lawyer rebuking technicalities stands vulnerable and open to a "*tu quoque*," the medical profession vanishes into the mists of verbal obscurity far more frequently than the legal. I remember Bow County Court failing to recognise hand blisters under the name of cheiropompholyx and another tribunal showing some irritation when it turned out that subluxation of the temporo-mandibular only meant partial dislocation of the lower jaw. Quite long ago a medical witness got into trouble with Patteson, J., for describing a black eye under the name of "ecchymosis." The judge asked him whether he meant a black eye, and on being told "yes," exclaimed: "Then why do you not say so, sir?"

Mr. Edward Lindesay Fisher, solicitor, of Helme Hall, Meltham, Yorks, left estate of the gross value of £99,450, with net personalty £95,863. He left £250 to Cheltenham College Endowment Fund and £100 to the West Riding Charitable Society.

Reviews.

The Local Government of the United Kingdom (and the Irish Free State). By JOHN J. CLARKE, M.A., F.S.S., of Gray's Inn and the Northern Circuit, Barrister-at-Law. Tenth Edition, 1936. Demy 8vo. pp. xviii and (with Index) 819. London: Sir Isaac Pitman & Sons, Ltd. 15s. net.

The tenth edition of this work fully maintains the standard set by its predecessors. Intended for the general reader, local government administrators and students preparing for various examinations, it contains a great deal of well-arranged information. The principal changes of law since the last edition appeared in 1934 in the subjects with which the book is concerned are, perhaps, those effected by the Restriction of Ribbon Development and Housing Acts of 1935. The provisions of these are adequately summarised, while, in addition to other detailed improvements, the chapter on the difficult subject of grants in aid has been re-written and extended. A useful work of reference.

An Introduction to the Principles of Land Law. By A. D. HARGREAVES, M.A., LL.B., Solicitor, Reader in Law at the University of Birmingham. 1936. Demy 8vo. pp. xii and (with Index) 243. London: Sweet & Maxwell, Ltd. 12s. 6d. net.

Students will have cause to be grateful to the author of this book for presenting within the compass of little more than 200 pages a reasoned explanation of the main principles of the law relating to land. Many a difficulty which confronts the beginner and before now has been known to dog the footsteps of the practitioner will disappear at the outset on a careful perusal of the work. The author has succeeded in that most searching test of good writing—the presentation of a complex subject in a simple, readable manner. The book should prove to be a good introduction to the standard works on the subject.

Dramas of the Law. By HORACE WYNDHAM. 1936. Royal 8vo. pp. (with Index) 293. London: Hutchinson & Co. (Publishers), Ltd. 18s. net.

This book of trials is attractive chiefly because of the novelty and originality of the author's choice of subjects. Seven cases are dealt with, all Victorian, and, carefully treated as they are, the collective effect is to bring to life many aspects of the period with a rare vividness. The author has a good narrative style, rather suggesting the oral story-teller, but on that very account the written word sometimes loses by the little circumlocutions and embellishments which sound better than they read, though this is not really an important criticism. Still, I would like to suggest that in future books it would be better if his judges and counsel less frequently said things "grimly." In the present work it is difficult to say which of the cases dealt with holds the attention most surely. All are worth reading from the point of view of social as well as legal history.

The Law of Housing and Planning. By JOHN J. CLARKE, M.A., F.S.S., of Gray's Inn and the Northern Circuit, Barrister-at-Law. 1936. Demy 8vo. pp. lv and (with Index) 408. London: Sir Isaac Pitman & Sons, Ltd. 15s. net.

The learned author of this work has been a voluminous contributor to legal literature and his books are always full and comprehensive. The present volume embodies not only a view of the law of housing and planning, but includes a general survey of land acquisition. The introduction by Lord Justice Scott provides an interesting and useful pronouncement on the general subject of planning, with references to compensation and betterment, and embodies a reply to critics of the policy pursued in recent legislation of the sort dealt with in this volume, which is, in fact, a third edition (enlarged) of the author's "Outlines of the Law of Housing and Planning."

Treasure Trove in Law and Practice. By Sir GEORGE HILL, K.C.B., F.B.A. 1936. Demy 8vo. pp. ix and (with Index) 311. London and Oxford: Humphrey Milford, Oxford University Press. 21s. net.

Sir George Hill, who recently retired from the post of Director of the British Museum, which he had held with distinction for several years, has made many valuable contributions to the subject of numismatics, and now in the present work, which it will be seen is not altogether unconnected with his earlier studies, he appeals to a wider audience—to archæologists, to lovers of the romance of hid treasure, and not least to lawyers, seeing that legal rules have been from time immemorial bound up with the subject. To the latter, the full and fascinating treatment of treasure found "without devilish art or magic" concealed in the ground and the legal consequences as to the rights of finders, occupiers of the ground, and the fisc, will be of exceeding interest, especially in comparing and contrasting the laws prevailing in different countries and at different times, with, at last, the comfortable conclusion being reached that "compromise as it is, the English system has the eminent virtue that it eliminates a great number of tiresome questions about the ownership that arise under other laws"; in other words, giving all treasure trove to the Crown instead of dividing it up among various claimants, as was done in many other countries, a practice which, from the archæological point of view, was to be strongly deprecated. According to Bracton, concealment of treasure trove was so seriously regarded that it was punishable by the extreme penalty or by truncation of limb; and we are told that King Stephen prohibited the study of Roman law books as the Roman law on treasure trove, if accepted, would have been distinctly damaging to the royal prerogative. Nowadays, although the subject sometimes engages the attention of the coroner, it is regarded chiefly from the archæological standpoint—the conservation in our national collections of objects of interest linking us with the far-distant past, with, however, the equitable arrangement of rewarding the finder with a money payment proportionate to the value of the find. That claims are sometimes launched in curious circumstances is illustrated by the incident that occurred not so very long ago of a lady in a Hamburg restaurant finding a pearl, valued at 3,000 marks, in an oyster which had been served to her. The restaurant keeper claimed it, arguing that he had sold the oyster but not the pearl. But the claim very properly failed. The pearl could not be regarded as ordinary treasure trove, since it had never been lost, nor as treasure, since, before the lady found it, it had never been in the ownership of anyone. Till its discovery it was a constituent part of the oyster, a pathological secretion, which was sold with the oyster by the fisherman to the restaurant keeper and by the latter to the customer. It will thus be seen that the subject may give rise to nice questions for the legal mind. Sir George's well-documented work is to be heartily commended to all wishing for information on this romantic subject.

Books Received.

Administration of Workmen's Compensation. By WALTER F. DODD. 1936. Royal 8vo. pp. xviii and (with Index) 845. New York: The Commonwealth Fund. London: Humphrey Milford, Oxford University Press. 19s. net.

Legal Problems in Medical Practice. By D. HARCOURT KITCHIN, of Gray's Inn, Barrister-at-Law. 1936. Demy 8vo. pp. (with Index) 232. London: Edward Arnold & Co. 10s. 6d. net.

Topham's Real Property. By ALFRED F. TOPHAM, K.C., LL.M., of Lincoln's Inn. Eighth Edition. 1936. Demy 8vo. pp. xxxviii, 448 (and Index 57). London: Butterworth and Co. (Publishers) Limited. 15s. net.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, are responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29-31, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Deduction of Tax from Rent.

Q. 3349. In 1928 I granted a lease of two theatres and also the fixtures, fittings, machinery, projectors, furniture, scenery, articles and things in and upon the said theatres, for the term of twenty-one years, paying therefor the yearly rent of £2,210 without deduction (except landlord's property tax). The lease contained the following declaration :—

> "And it is hereby declared that although the whole of the rental is to be deemed to issue out of the corporeal hereditaments hereby demised yet in fixing the amount thereof the sum of £750 has been treated as the annual rent reserved in respect of the buildings and fixtures thereof and the sum of £1,460 as the annual rent reserved in respect of the said fittings furniture furnishings machinery chattels and movable effects."

The tenant has paid £147 7s. 6d. for one theatre and £263 5s. for the other theatre in respect of income tax, Sched. A, for the year 1935–1936, and claims to deduct the total of £410 12s. 6d. from the quarter's rent now due. The landlord claims, on the other hand, that the tenant's right to deduction of tax is limited to 4s. 6d. in the £ on £750. Which contention is correct? Reference has been had to the Income Tax Act, 1918, rr. 1, 2 and 3 of No. VIII of Sched. A, and General Rules 23, sub-r. 1 and sub-r. 2, and Finance Act, 1926, s. 26.

A. The annual value of property is determined according to No. 1 of Sched. A. The basis is either the rack rent at which the property is let or the rack rent at which it is worth to be let. If there is a lease in existence then the rack rent shown in that lease will normally be adopted as the annual value. The question in the present case is to determine whether the rack rent of the buildings and fixtures alone is to be fixed at the amount of the lease rent or whether it should be fixed at the sum of £750. The authorities have apparently assumed that the full lease rent is the correct figure, for the combined annual value of the two properties evidently approximates closely to the full lease rent, as can be seen from the amount of tax charged. This being the case, then the tenant is clearly entitled to deduct the whole of the tax paid by him from his rent. It would seem on the facts, however, that the full rent reserved in the lease is not the rack rent of the property alone, and that it contains an element of hire. The latter is not taxable under Sched. A at all but should be taxed under Sched. D. It is therefore suggested that an appeal be lodged against the next assessment under Sched. A, which will shortly be made, and the point be pressed that the assessment should be reduced to the actual rack rent of the property alone. The clause quoted from the lease presents a difficulty, and it may be held that this must be deemed to determine the rack rent of the property for the term of the lease. It is doubtful whether this view would prevail, however, for the clause, it seems, is merely inserted to enable the landlord to take possession for the full rent reserved, in the event of default by the tenant. It is now too late to appeal against the last assessment made in 1931–1932, although the authorities would no doubt permit an appeal for the current year under the Finance Act, 1923, s. 26. No period of time is stipulated by this section within which the appeal is to be lodged, but a notice of appeal will usually be entertained if delivered within twelve months of the demand for tax. In the event of the Commissioners allowing the appeal and reducing the annual value to £750 gross, then the balance of £1,460, which represents hire of fittings, would have to be brought in for assessment by the landlord under Sched. D, whilst the tenant would pay tax on £750 less the appropriate repairs allowance, and would deduct the amount from his rent.

Position of Surviving Joint Tenant being a secret Trustee—Form of Assurance to Beneficiary absolutely entitled.

Q. 3350. By a marriage settlement made in 1905, A B settled certain properties in trust to pay the income to himself for life then to his wife C D for life, and then on the usual trusts for any children of the marriage, and A B was named as the person having power to appoint new trustees of the settlement. There has been no issue of the marriage. Both A B and C D being over seventy years of age it was decided in 1933 to determine the settlement and to re-transfer the investments to A B. The trustees thereupon re-transferred to A B what was thought to be the whole of the property subject to the trust and the trustees (E F and G H) were released by deed dated 31st March, 1935. It has since been discovered that certain freehold ground rents are still vested in E F and G H, this investment having been overlooked in 1933. The ground rents in question were conveyed to E F and G H in fee simple in 1915 without mentioning the trust in any way and without words describing them either as joint tenants or otherwise. The trustees thereupon apparently became joint tenants. One of the trustees, E F, has now died and it is desired to transfer the ground rents to A B without disclosing the trust because as the law does not recognise that a woman is ever beyond child-bearing age, it might be contended that the settlement could not legally be determined. To effect a transfer without disclosing any trust it is proposed to do it by conveyance as on a sale and pay *ad valorem* stamp on the purchase price (which will be put at the fair value of the property); but in order to carry out the transaction by way of conveyance on sale it would appear necessary to appoint another trustee. The point on which we should like your opinion is, who should appoint the additional trustee? If A B appoints, then the trust has to be disclosed, which it is not desirable to do. If the surviving trustee appoints, could it be said that a purchaser (without notice of the trust) would not get a good title because the appointment was not strictly in order? We do not see any reason why the surviving trustee should not appoint, not as trustee of the settlement (from which he has been released) but as trustee for the purpose of the statutory trusts under the Law of Property Act 1925.

A. We do not think that any statutory trusts really exist seeing that the ground rents were neither beneficially limited to or held in trust for any persons as joint tenants (L.P.A., 1925, s. 36 (1)). While it is true that a purchaser might be made to suppose that E F and G H were beneficially interested, that was not really the case. If it had been so, there would be no need to have any appointment now for the survivor of joint tenants solely and beneficially interested can deal with his legal estate as if not held upon trust for sale (L.P. (Amend.) A., 1926, Sched., amendment of L.P.A., 1925, s. 36). We suggest that the transfer be made upon a recital that A B is entitled in equity. While it is true that such recitals are most commonly to be found in transfers of mortgages, yet there seems no reason why they should not be used in other cases without any necessity for a purchaser

to go behind them. (See in this connection *Re Harman and Uxbridge, etc., Ry. Co.* (1883), 24 Ch. D. 720; *Carritt* v. *Real, etc., Advance Co.* (1889), 42 Ch. D. 263.)

Effect of Clearance Order.

Q. 3351. A clearance order was recently made by a municipal corporation under the Housing Acts, 1925 and 1930, in respect of dwelling-houses belonging to our client. The Minister of Health, after holding a public local enquiry has confirmed the order, and it has become operative. Nothing has been done by the owner in respect of the demolition of the houses, and the tenants still occupy them, but, as from the date when the order became operative, they have refused to pay any rent. When the order was made the houses were protected by the Rent, etc., Restrictions Acts. We shall be obliged if you will inform us what alteration, if any, of the relationship between the landlord and the tenants has resulted from the orders having become operative, and, in particular: (1) Are the tenants legally entitled to refuse payment of rent? (2) Have the houses ceased to be controlled houses within the meaning of the Rent, etc., Restrictions Acts? (3) Is the landlord entitled to distrain without the leave of the court? and (4) Is the landlord entitled to partly demolish the houses, e.g., to unroof them, and that without first serving notice to quit upon the tenants?

A. (1) The tenants are not legally entitled to refuse payment of rent and may be sued for the arrears in the county court. The clearance order modifies the relationship of landlord and tenant, as appears below, but does not wholly terminate that relationship.

(2) The houses have ceased to be controlled houses within the meaning of the Rent, etc., Restrictions Acts. This is by reason of the operation of the Housing Act, 1930, s. 59, which confers a right of recovery of possession.

(3) The latter section, however, only repeals the Rent, etc., Restrictions Acts, to the extent of allowing possession to be recovered. The landlord must therefor, still obtain the consent of the court to distrain.

(4) The landlord is not entitled partly to demolish the houses, e.g., by unroofing them, without first serving notice to quit. The correct procedure is prescribed by the Housing Act, 1930, s. 39, and no other method of ejectment should be adopted.

Valuation of Share in Firm.

Q. 3352. A, B and C were partners in a business in connection with which a considerable quantity of freehold property was held by them jointly as partners. A has now died, and we are acting on behalf of his executors in proving his will, and steps are being taken to value the partnership assets, and particularly the freehold properties, with a view to ascertaining the value of the deceased's share in the partnership. It is understood that in cases of this kind, where one of several partners die, a special allowance is granted in respect of the value of the freehold properties on account of the fact that the value of a partner's share in the open market is less than what that share would be if the whole of the property were in the market for sale. If an allowance can be obtained as above stated, we would be glad if you would please quote us the authority under which such allowance can be claimed, and at what rate such allowance would be made.

A. The allowance is a matter of departmental practice, based upon a recognition of the fact of the reduction in value, owing to a part share only being offered for disposal. No authority can therefore be quoted, nor can the rate of the allowance be specified. The rate varies according to the many factors to be considered, and no standard percentage can therefore be adopted.

Mr. Frederick William Frodsham, J.P., solicitor, of Ling Fell, Skelsmergh, Westmorland, formerly of Liverpool, left £22,353, with net personalty £13,592.

Notes of Cases.

Judicial Committee of the Privy Council.

Income Tax Commissioner, Bengal *v.* **Mercantile Bank of India, Ltd. and Others.**

Lord Thankerton, Lord Russell of Killowen, Lord Maugham, Sir Sidney Rowlatt and Sir Shadi Lal. 20th May, 1936.

India—Revenue—Super-tax and Surcharge—Distribution of Profits to Shareholders by Means of Debentures—Capitalisation of Accumulated Profits—Shareholders' Liability to Tax in Respect of Debentures—Whether any Income, Profits or Gains Accrued—Indian Income Tax Act (Act XI of 1922), s. 4.

Appeal by the Commissioner of Income Tax, Bengal, from a judgment of the High Court at Calcutta, dated the 13th March, 1934, delivered on a reference of questions of law by the Commissioner.

The respondents were the trustees of the late Sir David Yule, whose estate consisted chiefly of holdings of shares in various companies. Certain of the companies issued to the respondents certain debentures in respect of their shareholding in the companies in the year ended the 31st March, 1931. The issue to the respondents took place in the following circumstances as stated by the High Court. All the companies had very large accumulations of undistributed profits. The trustees had to meet very heavy outgoings for duties, both in the United Kingdom and in India, in relation to the estate of the deceased, and it was to provide funds for such duties that a scheme was devised whereby accumulated profits would come into their hands and be available for the purpose of meeting such charges without, it was hoped, their rendering themselves liable to assessment to income tax in respect of such moneys as by such means reached them. The proposal was to capitalise the companies' reserves and make a distribution to the shareholders in the form of debentures on redemption of which the funds required would be available. On the 5th August, 1931, the income tax officer made an assessment on the trustees for the year 1931-32 based on the financial year 1930-31 in respect of Rs.5,71,30,000 debentures received by them in 1930-31, and imposed taxation to the amount of Rs.2,22,11,875 for super-tax and Rs.27,76,484–6–0 for sur-charge, making a total of Rs.2,49,88,359–6–0. The respondents appealed to the Assistant Commissioner, Calcutta, who, while the appeal was pending, made the present reference to the High Court, which decided the claim against the Crown.

Lord Thankerton, delivering the judgment of the Board, said that the debentures were all redeemed by the companies at various dates before the end of February, 1933, but the crucial date in the present question was the date of the issue of the debentures. The High Court had decided against the claim of the Crown, holding that the case was governed by the principles laid down by the House of Lords in *Commissioners of Inland Revenue* v. *Blott* [1921] 2 A.C. 171 and *Commissioners of Inland Revenue* v. *Fisher's Executors* [1926] A.C. 395. The question being whether, by the transactions in question, any income, profits or gains accrued or arose to or were received by the assessees within the meaning of s. 4 of the Indian Income Tax Act, the Crown maintained first, that the decisions in the cases of *Blott*, *supra*, and *Fisher*, *supra*, which were under the Imperial Income Tax Act, were not applicable, and that the decision of this Board in the Australian case of *Swan Brewery Company, Ltd.* v. *R.* [1914] A.C. 231, applied in the present case; and, secondly, that, in any event, the facts in the present case rendered it distinguishable from the cases of *Blott* and *Fisher*, *supra*, in that the purpose of the transactions in the present case was not a genuine company purpose, but for the individual benefit of the controlling shareholders. Their lordships were of opinion that, as regarded the point here in issue, there was no ground

for distinction between the Imperial Act and the Indian Act. They were also of opinion that the *Swan Brewery Co. Case, supra,* must be regarded as having been based primarily on a view that the new shares distributed were advantages within the meaning of the particular Act under consideration. Lastly, they were clearly of opinion that the personal motive or purpose of the individual shareholders, even if they held a controlling interest in the company, was irrelevant, if it was made out that the company had, in fact, capitalised the accumulated profits. They would accordingly humbly advise His Majesty that the appeal should be dismissed.

COUNSEL: *A. M. Dunne*, K.C., *Gavin Simonds*, K.C., and *R. Hills*, for the appellant; *A. M. Latter*, K.C., *L. P. E. Pugh*, and *J. B. Lindon*, for the respondents.

SOLICITORS: *Solicitor, India Office; Nye, Morton & Clowes.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Court of Appeal.

In re Andrews; *Ex parte* Official Receiver *v.* Standard Range and Foundry Co. Ltd.

Slesser and Romer, L.JJ., and Eve, J.
19th June, 1936.

BANKRUPTCY — PRACTICE — CASE STATED FROM COUNTY COURT—DETERMINATION—WHETHER DECISION OF HIGH COURT—WHETHER ORDER MADE—LEAVE TO APPEAL—BANKRUPTCY ACT, 1914 (4 & 5 Geo. 5, c. 59), s. 108.

Application for leave to appeal from a decision of Farwell, J.

In a bankruptcy matter in the county court, the learned judge stated a special case on a point of law asking three questions (the substance of which is not relevant to this application) for the opinion of a judge of the High Court. Farwell, J., held that the question of law had already been determined by previous decisions, and having answered the first question in the affirmative, further said that in consequence no answer need be made to the second and third questions. The operative part of the order made dealt only with the taxing of the respondent's costs. The Official Receiver now applied for leave to appeal.

SLESSER, L.J., in giving judgment, said that the question was whether the Official Receiver had a right to appeal from the answer made by the learned judge under s. 100 (3) of the Bankruptcy Act, 1914. Under s. 108 (2) (*b*) when an order was made by the High Court, not being an order on appeal from the county court, an appeal lay to the Court of Appeal. This was such an order of the High Court (*In re Moon*, 17 Q.B.D. 275, at p. 285). It had further been argued that because the actual operative words: "It is ordered . . ." dealt with the question of costs only, no order was in fact made. That was not so. The learned judge answered one question in the affirmative, and the fact that he had not thought fit to give reasons other than that the matter had been determined on similar facts in a similar case was beside the point. There should be leave to appeal.

ROMER, L.J., and EVE, J., agreed.

COUNSEL: *The Attorney-General* (Sir Donald Somervell, K.C.), and *C. N. Tindale Davis; Anthony Marlowe.*

SOLICITORS: *Solicitor to the Board of Trade; Wallington, Fabian & Co.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

Abalian *v.* Innous.

Greene and Scott, L.JJ. 22nd June, 1936.

PRACTICE—ORDER CONDITIONALLY DISMISSING ACTION—TRIAL TO BE FIXED WITHIN SIX YEARS OF ALLEGED LOSS—EFFECT.

Appeal from a decision of Goddard, J.

The plaintiffs' claim was against an insurer in respect of the loss of a bale of carpets shipped from Constantinople to London. The policy covered loss by non-delivery, and contained the "warehouse to warehouse clause," under the Institute Cargo Clauses. The bale was shipped on the 16th April, 1930, and should have been carried from Marseilles on a ship which reached London on the 8th May and cleared on the 14th May. The bale in fact delivered contained only old sacks. The writ was issued in October, 1930, and the statement of claim was delivered in May, 1931. An amended statement of claim was delivered in June, 1932. The allegation made was that the goods "have not been delivered and have been totally lost." In December, 1932, the date of the trial was fixed for March, 1933, but it was subsequently postponed till April. In April, Branson, J., ordered, *inter alia*, that the action should be adjourned generally, but that if "the action is not fixed for trial within six years from the date of the alleged loss, this action do stand dismissed." In April, 1936, the plaintiffs applied to fix a date, and on the 29th May, Goddard, J., ordered the trial to be fixed for the 16th October, holding that it was impossible without a trial to fix the date of the alleged loss. The defendant appealed.

GREENE, L.J., dismissing the appeal, said that any order dealing with the dismissal of an action should be absolutely precise. If it was made in the form that unless one of the parties did something the action would be dismissed, there should be no doubt as to the steps he was to take to avoid the dismissal of the action. This order left in doubt what was intended. Was the action to be tried within the period named, or was the application for fixing the date of the trial to be made within it, or was the date fixed to fall within the period? Again, what did "within six years from the date of the alleged loss mean"? The defendant had argued that this could be fixed in that the loss could not have been later than the 14th May, 1930. To fix this date they relied not on the pleadings, but on certain documents and passages in affidavits. But, in the first place, this order did not permit the taking of a date not later than which the loss was alleged to have taken place; the defendant had to fix the actual date from which the period ran. Secondly, the intention was to refer, not to documents and affidavits, but to allegations binding on the plaintiffs at the trial, a date to be found in the pleadings. But no date was given in the pleadings. It was impossible to fix the date of the alleged loss. Moreover, the claim arose under the word "non-delivery" in the "warehouse to warehouse" clause. This order could not be construed so as to impose on the court at this stage the obligation of deciding under such a clause when the loss was to be taken to have occurred. It had been said on behalf of the plaintiffs that this was not necessarily upon or immediately after the time within which the goods would normally have arrived at the warehouse, but possibly after some reasonable time for investigating if the goods had been mislaid. It was impossible to find any definite date as from which the six-year period was to work.

SCOTT, L.J., agreed.

COUNSEL: *Van den Berg*, K.C., and *John Whyatt; Willink*, K.C. (*Mocatta* with him).

SOLICITORS: *Thomas Cooper & Co.; William A. Crump & Son.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—Chancery Division.

Beddoes *v.* Shaw.

Bennett, J. 3rd July, 1936.

MORTGAGE—EQUITABLE INTERESTS—NOTICE PRIORITY—LAW OF PROPERTY ACT, 1925 (15 Geo. 5, c. 20), s. 113.

In April, 1924, on the security of a farm, one Mrs. Jones borrowed, under a mortgage from two solicitors, Ferrington and Jackson, £2,000 out of money belonging to them on a joint account. Ferrington died in 1929, Jackson continuing to practise under the firm name, and through him one Mrs. Gregory, the second defendant, invested £2,000 on

mortgage of the farm, obtaining from the firm delivery of the title deeds, the original mortgage and a certificate that the £2,000, the principal owing on the attached security, belonged to her, that the security would at her request be transferred by the firm into her name, and that interest would be paid to her thereon at 5 per cent. as and when received. She had no notice that the solicitor was trustee of the original mortgage, as was alleged by the plaintiff, for one Beddoes who had died subsequently to the making thereof. The plaintiff brought an action in 1935 claiming that as executrix of Beddoes she was entitled to the £2,000 owing upon the security of the mortgage of 1924 with interest, the benefit of all the securities for the same and all the estate and interest in the mortgaged property vested in Jackson. She further claimed an order on Mrs. Gregory to deliver up the mortgage and all documents relating to the title of the mortgage security. (The first defendant also claimed to be entitled to the debt and security, but the facts relating to his claim are not material to the point in question.)

BENNETT, J., in giving judgment, said that Mrs. Gregory had argued that by virtue of s. 113 of the Law of Property Act, 1925, though she was last in time she was in a better position than the plaintiff. She argued that she was dealing in good faith with the mortgagee and was not concerned with any trust at any time affecting the mortgage money, and also that she was entitled to assume that the trustee had power to give valid receipts for the purchase or mortgage money and the income thereof, and to release or postpone the priority of the mortgage debt, or any part thereof, or to deal with the same or the mortgaged property, or any part thereof, without investigating the equitable title to the mortgage debt. Therefore, she claimed to get a better title than someone equal but earlier in time. The fallacy of this argument lay in the suggestion that the section, which was mainly concerned with relieving persons investigating titles, was intended to alter the law with regard to equitable titles. It was not intended to affect the interest acquired. If a person got a legal interest, he got it unaffected by notice of any trust, but if he acquired an equitable interest, nothing gave him priority to other holders equal to himself, but earlier in time. There must be judgment for the plaintiff (without prejudice to any rights which Jackson might establish).

COUNSEL: *Jopling; George Slade; H. Johnston.*

SOLICITORS: *Gregory, Rowcliffe & Co.*, agents for *Harrison & Sons*, of Welshpool; *Field, Roscoe & Co.*, agents for *Minshall, Pugh & Co.*, of Oswestry; *Gibson & Weldon*, agents for *Crampton Pym*, of Oswestry.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

In re Riddell; Public Trustee *v.* Riddell.

Farwell, J. 8th July, 1936.

WILL—LEGACY—DIRECTION TO PAY "IMMEDIATELY AFTER MY DEATH"—INTEREST—WHETHER FROM DATE OF DEATH.

A testator who died in December, 1934, by his will bequeathed to his wife a legacy of £100,000, directing it to be paid "immediately after my death." The question arose from what date interest was payable on it.

FARWELL, J., in giving judgment, said that generally a legacy carried interest from one year after the death, but there were exceptions. In the present case the widow was entitled to immediate payment, and, therefore, to interest from the date of the death.

COUNSEL: *Wilfrid Hunt; J. N. Gray; C. R. R. Romer; Radcliffe*, K.C., and *G. D. Johnstone; Andrewes Uthwatt*, for the Attorney-General; *Manning*, K.C., and *Richmount; J. L. Stone; Miss Haskell; Vaisey*, K.C., and *G. Upjohn.*

SOLICITORS: *Smith, Rundell, Dods & Bockett; Hyde, Mahon & Pascall; Hurford & Taylor; Treasury Solicitor; Canter, Hellyar & Co.; Shaen, Roscoe, Massey & Co.; W. H. Gillham.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Bowen *v.* Commissioners of Inland Revenue.

Lawrence, J. 7th April, 1936.

REVENUE—INCOME TAX—SUR-TAX—WILL—ANNUITY TO TESTATOR'S WIDOW—DEFICIENCY IN ANNUITY MADE UP BY BORROWING ON SECURITY OF RESIDUARY ESTATE—WHETHER SUMS SO BORROWED ALLOWABLE AS DEDUCTIONS FROM INCOME OF RESIDUARY LEGATEE—FINANCE ACT, 1918 (8 & 9 Geo. 5, c. 15), s. 27.

Appeal by case stated against a decision of the Commissioners of Inland Revenue refusing to admit a claim by the appellant, Bowen, that two sums of £1,076 and £1,198 should, by virtue of s. 27 of the Finance Act, 1918, be allowed as deductions from his income in his assessments to sur-tax for the years ended the 5th April, 1932 and 1933 respectively.

By the will of the appellant's father an annuity free of tax was left to the appellant's mother. Settled legacies were left, *inter alia*, to the appellant and his brother. There was a trust for sale, and the residue of the estate was first charged with the annuity to the appellant's mother, and was then to be held for him and his brother equally. The executors of the will appropriated certain of the investments of the estate to an annuity fund for payment of the annuity, and other securities for the purpose of the residuary fund. In November, 1928, the appellant and his brother requested the trustees of the will, who were prepared to divide the residuary fund between the appellant and his brother, to retain the investments instead of dividing them. The Commissioners held that transaction to be an assent by the executors that the residuary bequest should take effect. In 1931, the annuity fund was insufficient to pay the annuity and tax on it. The trustees in the ensuing years, therefore, used both the annuity fund and the residuary fund to pay the annuity and tax. That being insufficient, the balance was found by borrowing from the bank (on the security of the residuary fund) in order to avoid the sale of shares at an abnormally low price. Not until the overdraft at the bank had reached the amount of the residuary fund was it possible to encroach on the capital of the annuity fund. It was contended for the appellant (1) that, after 1928, the residuary fund was held by the executors as agents or bare trustees for the appellant and his brother; (2) that, if the executors were right in holding that the annuity must be met out of the residuary fund, the borrowing on the security of that fund was equivalent to a compulsory payment falling on the appellant and his brother and could be deducted under r. 19 of the General Rules, and (3) that if the executors were wrong in their view, and the sum might have been raised by realising the annuity fund, the borrowing on the security of the residuary fund was carried out as a matter of contract for which the consideration was that the trustees refrained from realising at a sacrifice the annuity fund to which the appellant and his brother would ultimately be entitled, and that such borrowing equally came within r. 19. It was contended for the Crown that the deductions should not be allowed, and the Special Commissioners upheld that view.

LAWRENCE, J., said that it had been contended for the Crown that the merger of the residuary and annuity funds in 1931 for the purpose of paying the annuity indicated that the appellant and the executors were revoking the executors' assent in 1928 that the residuary bequest should take effect. The Crown further contended that the executors were, therefore, making the payments necessary to make up the annuity as trustees under the will and not on behalf of the appellant and his brother, and that the appellant and his brother had voluntarily concurred in that course and that the appellant was accordingly not entitled to deduct the sums borrowed. In his (his lordship's) opinion, the appellant's contentions were right. There was no doubt that the burden of the payments

would ultimately fall on him and his brother. He (his lordship) saw no reason for holding that the raising of the loan on the security of the residuary fund was a mere voluntary gift by the appellant and his brother to their mother. On the contrary, the finding that that method of meeting the deficiency was adopted in order to avoid the sale of shares at an abnormally low price, and that only the residuary fund was charged, led to the conclusion, either that the residuary fund was primarily liable, or that the borrowing was agreed to by the appellant and his brother as a matter of contract in order to safeguard the investments to which they would ultimately be entitled. The appeal must be allowed.

COUNSEL: *J. M. Tucker*, K.C., and *Cyril King*, for the appellant; *The Attorney-General* (Sir Donald Somervell, K.C.), and *R. P. Hills*, for the Crown.

SOLICITORS: *Bischoff, Coxe, Bischoff & Thompson; The Solicitor of Inland Revenue.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Roden *v.* Brett.

Lord Hewart, C.J., Humphreys and du Parcq., JJ. 30th April, 1934.

GAMING—"UNLAWFULLY RESORTING TO A . . . GAMING HOUSE"—PREMISES ENTERED BY POLICE—PERSON ON PREMISES FOR INNOCENT PURPOSE ARRESTED AND CHARGED—BETTING ACT, 1853 (16 & 17 Vict., c. 119), s. 12.

Appeal, by case stated, from a decision of Bognor justices, convicting the appellant, Roden, on an information preferred against him by the respondent under s. 9 of the Unlawful Games Act, 1541, for that he, on the 16th October, 1935, was found unlawfully resorting to a common gaming house, to wit, the Crown Inn, Bognor.

At the hearing of the information, the following facts were proved or admitted: On the 16th October, the appellant was having a drink by himself at the inn. He had never been to the premises except for the purpose of his business as a builder, and he was being employed by the owners of the inn, a firm of brewers, to effect certain repairs to it. On the occasion in question, he was having a drink at the invitation of the manager, who had called him in from his work outside. While the appellant was there, police officers entered the inn, pursuant to a warrant under s. 12 of the Betting Act, 1853, which authorised the officers to arrest, search and bring before the justices the persons there "haunting and resorting for the purpose of betting." The appellant and others in the bar were searched by the officers. Nothing was found on the appellant or on any other person which connected the appellant with any gaming anywhere. A pack of cards found on the appellant was a special one which he used for conjuring. Before being searched, the appellant informed the officers that he was only working on the premises, and was told that that did not matter as he was on the premises. The appellant was then arrested, put on a lorry with other persons found on the premises, and later charged and convicted. The occupier of the premises and two other persons were convicted of offences in connection with betting on horse racing. The appellant, who had never before been charged with any offence, did not know that any betting was taking place on the premises. The respondent contended that, as the premises were at the material time being used for purposes contrary to the Betting Act, 1853, and the appellant was found there, the justices were entitled to convict and bind him over in the terms of the statute. The attention of the justices was directed to *Murphy* v. *Arrow* [1897] 2 Q.B. 527, and they convicted the appellant and bound him over, ordering him to pay 4s. costs.

LORD HEWART, C.J., said that the matter disclosed by the case was so outrageous that it was difficult to refer to it with the patience and restraint which were suitable to a court of justice. It had been admitted at the Bar that the unfortunate appellant was to all intents and purposes in the position in which a doctor would have been if he had, at the time when the police entered, been attending the occupier's sick child. The solicitor for the prosecution had read the headnote of *Murphy* v. *Arrow*, *supra*, and told the justices that they were entitled to convict the appellant and to bind him over—notwithstanding the fact that the appellant had established the innocent purpose, which was the only purpose, for which he was on the premises. If ever there was a case in which it was clear that "a little learning is a dangerous thing," it was the present. If anybody had taken the trouble to look beyond the headnote of the case above cited, he would have seen the ludicrous nature of the task to which the justices were being invited. In that case, some eighty-eight men, in addition to the appellant, had been arrested at a gaming house in Soho. The only evidence given was of what was going on on those premises; no answer was offered on behalf of the appellant or his companions. It was inconceivable how the justices, although satisfied that the appellant was not on the premises for the purpose of any unlawful game, could have convicted him and bound him over not to do again that which they found he was not doing. They were, in effect, convicting a man whom they had found to be innocent. It was strange that it should be possible in the year 1936 that such a shocking position could arise. The appeal must be allowed.

COUNSEL: *Harold Brown*, for the appellant; *Geoffrey Laurence*, for the respondent.

SOLICITORS: *Leslie Field, Prior & Co.; J. E. Dell & Loader*, Brighton.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Gibson *v.* Roberts.

Macnaghten, J. 20th and 21st May, 1936.

GAMING—CHEMIN DE FER—SUM BORROWED BY PLAYER TO PAY HIS LOSSES—LIABILITY TO REPAY—GAMING ACT, 1845 (8 & 9 Vict. c. 109), s. 18.

Action to recover money lent.

In April, 1934, the defendant and three other persons visited the plaintiff's flat in the hope and expectation of being able to gamble. The plaintiff had for some years previously provided his acquaintances with facilities for gambling, but the present occasion was not one of his regular parties. It was a casual and not an invited party, in that those who attended it did so without any certain knowledge that gambling would take place. At the party the defendant lost £1,000 in play at chemin de fer. In order to pay the winners, he borrowed the money from the plaintiff, who now sued for repayment. It was contended for the defendant that the money lent was in respect of a gambling loss, and could not by virtue of s. 18 of the Gaming Act, 1845, be recovered.

MACNAGHTEN, J., said that, in his opinion, the Gaming Act, 1845, contemplated the case of money lent to persons for the purpose of gaming at the beginning, or during the continuance, of the game. He did not believe that it covered money lent after the conclusion of a game. In his opinion, the money was not lent for the purpose of gaming, but was money lent to enable the loser to discharge what in those circumstances were regarded as debts of honour. There would be judgment for the plaintiff for £1,000, with costs.

COUNSEL: *Beyfus*, K.C., and *J. C. Lawrence*, for the plaintiff; *B. M. Cloutman*, for the defendant.

SOLICITORS: *Vickress & Clare; F. J. Rutledge.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Beresford *v.* Royal Insurance Co. Ltd.

Swift, J. 1st, 2nd, 13th July, 1936.

INSURANCE—LIFE—ASSURED'S SUICIDE—WHETHER POLICY AVOIDED—PUBLIC POLICY.

Action on a policy of life assurance, tried by Swift, J., with a special jury.

The plaintiff was the administratrix of the estate of one, Rowlandson, who committed suicide on the 3rd August, 1934.

At the time of his death, Rowlandson was insured for £50,000 with the defendant company. The premiums on the policy were overdue, and the policy was due to lapse if they were not paid by 3 p.m. on the 3rd August. Some £400 were required for the premium, and Rowlandson had debts amounting to some £68,000. The suicide was committed at about 2.57 p.m. The plaintiff now claimed £42,469 from the defendants, being the assured sum less certain loans. The defendants contended that the policy was rendered void by the fact that the assured died by his own hand. The plaintiff contended that he was in fact insane when he committed the act. The jury, in answer to questions left to them, returned a verdict that Rowlandson had normal control over his actions at the time of shooting himself. *Cur. adv. vult.*

SWIFT, J., said that cl. 4 of the policy provided that it was to be void if the assured died by his own hand within a year of its issue. He (his lordship) did not think that the plea that the policy became void by the fact that the assured died by his own hand was a good one. There was nothing in the terms of the contract contained in the policy to provide that it should be avoided in such an event, and he could not find any justification in law for so holding. The defendants contended that it would be contrary to public policy that they should be compelled to pay, but the doctrine of public policy had to be applied with great care. Insurance policies were often used for commercial purposes, and the negotiable value of an assurance policy was obviously much less if it relieved the assurers from liability in case of suicide. It was to meet some such objection that cl. 4 was invented. But the policy did not go on to suggest that, if the assured committed suicide after the twelve months, the company would not pay because it would be contrary to public policy for them to honour their contract. While the law would not enforce a contract which was entered into in contemplation of a man's committing a felonious act, he could not see why, when a perfectly legal contract had been entered into and had been observed by the parties for many years, one party to it should escape the liability which fell on him by alleging that the other had terminated it in an illegal manner, when he had stipulated as the consideration for the making of the bargain that he would not dispute it except for particular reasons, none of which had occurred. The question was not whether or not it was contrary to public policy for a person to commit suicide or to enter into a contract which tempted commission of suicide. Were such questions raised, very different considerations might have to be applied. Counsel for the defendants boldly relied on the proposition that nobody could claim under a contract of insurance which had been terminated by the criminal act of the assured. In support of that contention, he cited *Fauntleroy* (*The Amicable Society* v. *Bolland*) (1830), 4 Bligh (N.S.) 194. But ideas as to what was good or bad for the community had altered considerably since those days. How far *Fauntleroy's Case* really went—or went in 1830—was, he (his lordship) thought, questionable. A man could not take advantage of his own wrong, but it seemed to him that in these cases the question was not so much what the deceased had done, but what, having regard to the legal contract which he made in his life, were the liabilities and excuses from liability of the other party to that contract. Speaking with the greatest possible respect of the decision in *Fauntleroy's Case, supra*, he would ask what possible benefit it could be to the community that the representatives of a man hanged for murder should not be paid the money due under a policy which he had legitimately entered into, and which, apart from the doctrine of public policy, the insurance company would be bound to pay? The dire threats as to the number of assured persons who would commit suicide if the case went against the insurance company left him quite unmoved. The remedy was in the insurance companies' hands. They could always contract out of any liability for such an event, but if, for their own advantage, they did not so contract, they could not, in his (his lordship's) opinion, crave in aid the refuge of public policy. There must accordingly be judgment for the plaintiffs.

COUNSEL: *Sir William Jowitt*, K.C., and *A. T. Denning*, for the plaintiff; *Roland Oliver*, K.C., *Harold Murphy*, K.C., and *E. Ryder Richardson*, for the defendants.

SOLICITORS: *Soames, Edwards & Jones; Sutton, Ommanney and Oliver.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

[For Table of Cases previously reported in current volume see page xvii of Advertisements.]

Parliamentary News.

Progress of Bills.

House of Lords.

Axbridge Rural District Council Bill.
Read Third Time. [20th July.
Buckingham's Charity (Dunstable) Scheme Confirmation Bill.
Read Third Time. [21st July.
Cheltenham and Gloucester Joint Water Board, etc., Bill.
Read Third Time. [21st July.
Crown Lands Bill.
Read Second Time. [21st July.
Dalton-in-Furness Urban District Council Bill.
Reported, with Amendments. [15th July.
Education (Scotland) Bill.
Reported, without Amendment. [21st July.
Finance Bill.
Royal Assent. [16th July.
Gas Light and Coke Company (No. 1) Bill.
Read Third Time. [21st July.
Gas Light and Coke Company (No. 2) Bill.
Read Third Time. [21st July.
Grimsby Corporation (Trolley Vehicles) Provisional Order Bill.
Read Third Time. [22nd July.
Hereford Corporation Bill.
Reported, with Amendments. [16th July.
Land Drainage Provisional Order (No. 1) Bill.
Read Second Time. [22nd July.
Land Drainage Provisional Order (No. 2) Bill.
Read Second Time. [22nd July.
London and Middlesex (Improvements, etc.) Bill.
Read Third Time. [16th July.
London and North Eastern Railway (General Powers) Bill.
Read Third Time. [20th July.
London and North Eastern Railway (London Transport) Bill.
Read Third Time. [20th July.
London County Council (Money) Bill.
Read Third Time. [21st July.
London Passenger Transport Board Bill.
Read Third Time. [21st July.
Marriages Provisional Orders Bill.
Reported, without Amendment. [16th July.
Merton and Morden Urban District Council Bill.
Reported, with Amendments. [16th July.
Midwives Bill.
Reported, without Amendment. [21st July.
Ministry of Health Provisional Order (Essex) Bill.
Read Third Time. [22nd July.
Ministry of Health Provisional Order (Heathfield and District Water) Bill.
Read Second Time. [20th July.
Ministry of Health Provisional Order (Helston and Porthleven Water) Bill.
Read Second Time. [22nd July.
Ministry of Health Provisional Order Confirmation (Lancaster) Bill.
Royal Assent. [16th July.
Ministry of Health Provisional Order (Leeds) Bill.
Read Third Time. [22nd July.
Ministry of Health Provisional Order (North Herts Joint Hospital District) Bill.
Read Third Time. [22nd July.
Ministry of Health Provisional Order Confirmation (Ramsey and St. Ives Joint Water District) Bill.
Royal Assent. [16th July.
Ministry of Health Provisional Order Confirmation (Tees Valley Water Board) Bill.
Royal Assent. [16th July.
Pier and Harbour Provisional Order (Cowes) Bill.
Read Third Time. [22nd July.

Pier and Harbour Provisional Order (Keyhaven) Bill.
Read Third Time. [22nd July.
Pier and Harbour Provisional Order (Maryport) Bill.
Reported, without Amendment. [22nd July.
Pier and Harbour Provisional Order (Paignton) Bill.
Reported, without Amendment. [22nd July.
Pier and Harbour Provisional Order (Whitley Bay) Bill.
Reported, without Amendment. [22nd July.
Pilotage Authorities (Limitation of Liability) Bill.
Royal Assent. [16th July.
Private Legislation Procedure (Scotland) Bill.
Amendments reported. [21st July.
Rochester Corporation Bill.
Royal Assent. [16th July.
Sea Fisheries Provisional Order (No. 1) Bill.
Read Second Time. [21st July.
Sea Fisheries Provisional Order (No. 2) Bill.
Read Second Time. [21st July.
Shops (Sunday Trading Restriction) Bill.
Read Third Time. [16th July.
Solicitors Bill.
Royal Assent. [16th July.
Solihull Urban District Council Bill.
Reported, with Amendments. [16th July.
Surrey County Council Bill.
Read Third Time. [21st July.
Tithe Bill.
Read Third Time. [22nd July.
Tring Gas Bill.
Royal Assent. [16th July.
York Gas Bill.
Read Third Time. [21st July.

House of Commons.

Aberdeen Corporation Order Confirmation Bill.
Read Second Time. [21st July.
Aberdeen Corporation (Streets, Buildings, Sewers, etc.) Order Confirmation Bill.
Read Second Time. [21st July.
Cattle Industry (Emergency Provisions) Bill.
Read Second Time. [17th July.
Epsom & Walton Downs Regulation Bill.
Read Third Time. [16th July.
Great Western Railway (Additional Powers) Bill.
Lords' Amendments agreed to. [20th July.
Hornchurch Urban District Council Bill.
Reported, with Amendments. [21st July.
Housing Bill.
Read First Time. [16th July.
Isle of Man (Customs) Bill.
Read Second Time. [21st July.
Manchester Ship Canal Bill.
Read Second Time. [20th July.
Ministry of Health Provisional Order Confirmation (Barnsley) Bill.
Read Third Time. [22nd July.
Ministry of Health Provisional Order Confirmation (Plympton St. Mary) Bill.
Read Third Time. [22nd July.
Ministry of Health Provisional Order Confirmation (Ripon) Bill.
Read First Time. [16th July.
Ministry of Health Provisional Order Confirmation (St. Helens) Bill.
Reported, with Amendments. [21st July.
Ministry of Health Provisional Order Confirmation (West Hartlepool) Bill.
Read Third Time. [22nd July.
Public Health Bill.
Read Second Time. [16th July.
Rochester Corporation Bill.
Read Third Time. [16th July.
South Metropolitan Gas Bill.
Read Third Time. [21st July.
South Suburban Gas Bill.
Read Third Time. [21st July.
Wrexham and East Denbighshire Water Bill.
Read Third Time. [21st July.

There were fewer actions in the Scottish Court of Session last year than for several years, according to a return issued recently. In the Inner House of the Court of Session the number of actions fell from 321 in 1934 to 262, and in the Outer House from 1,826 to 1,523. In the Sheriff's Ordinary Courts there was a decrease of 1,063 actions, and actions before the Sheriff's Small Debts Court fell by 145. The total decrease is 1,470 in the number of actions.

Societies.

The International Law Association.

LORD ALNESS took the chair at a complimentary dinner to Lord Blanesburgh given by this Association in Gray's Inn Hall on 16th July. Mr. WYNDHAM A. BEWES, the Secretary-General, read a telegram from Mr. Campbell Lee, on board the s.s. "Berengaria," and a letter from Sir John Simon, and said that he had had many other letters of regret for absence as well.

LORD ALNESS, proposing the health of Lord Blanesburgh, said that Sir John Simon had completely anticipated his opening words when he spoke of their guest as a distinguished jurist, a high-minded public servant and a life-long friend. He could greet him by one other quality: that of a brother Scot. Lord Blanesburgh's judicial achievements in the Chancery Division, the House of Lords and the Judicial Committee of the Privy Council had proved him to be a great and humane judge. It was in the Judicial Committee that Lord Alness had first made his professional acquaintance, and he still remembered the brilliance and the breathlessness of his address. The sentiments of all those present to-night might well be expressed by words uttered on a similar occasion, a dinner to Sir William Mulock, until a few weeks ago Chief Justice of Ontario:—

> "You are my fellow craftsmen; you are my friends. Together, for long years, we have, each in his own way, toiled in the sacred cause of justice; and it cannot be otherwise than a memorable hour in the life of one who is called upon, as I am to-night, to halt his plough in the long furrow of his work-a-day life and hear the kindly voices of his fellow men assuring him that he has won and retains their confidence and affectionate regard. Such an experience indeed may well cheer and gladden the evening of the life of any man."

Lord Blanesburgh had thrown himself into the work of the International Law Association and had proved a tower of strength. Though he was a lawyer, his activities were not confined to his judicial or professional duties. His was a many-sided life, and the chief facet of it was a princely generosity. Of his personal qualities Lord Alness dared not speak, especially in his presence. Everyone knew his genius for friendship, his habitual cheerfulness and that brave spirit which had enabled him to carry on, often in the presence of physical weakness which would have forbidden another man. Because of all those qualities of head and heart he had evoked not only admiration but also affection. Once more the words of Sir William Mulock seemed singularly apt:—

> "I am still at work, with my hand to the plough, and my face to the future. The shadows of evening lengthen about me, but morning is in my heart. I have lived from the forties of one century to the thirties of the next. I have had varied fields of labour, and full contact with men and things, and I have warmed both hands before the fire of life. The testimony I bear is this: that the Castle of Enchantment is not yet behind me. It is before me still, and daily I catch glimpses of its battlements and towers. The rich spoils of memory are mine. Mine, too, are the precious things of to-day—books, flowers, pictures, Nature, and sport. The first of May is still an enchanted day to me. The best of life is always farther on. Its real lure is hidden from our eyes, somewhere beyond the hills of time . . ."

LORD BLANESBURGH, in reply, said that he rose with a sense of extreme embarrassment, for two reasons. The first was that he felt most conscious of his deficiencies in connection with that Association because it had been his good fortune to follow in office Lord Phillimore. The Association's work had never been done as it ought to be done because it had fallen so far short of Lord Phillimore's high standard. The second reason for his embarrassment was that, although the Secretary-General—who was very mysterious in his methods—had had many talks with him about the possibility of an informal gathering at the end of July, it was only a fortnight ago that Lord Blanesburgh had realised that the dinner was to be in his own honour! He was overwhelmed with the warmth of his welcome and he did feel that it was a genuine welcome from friends. (Hear, hear!) He wished that the International Law Association could be so manned that it would be qualified to discharge its greatest mission. He hoped that many distinguished lawyers would realise the great services they could render to the cause of international comity and peace through the workings of that Association, so that, as years went by, its position would become more and more potent and influential in the settlement of great international affairs.

Sir CECIL HURST, K.C., President of the Permanent Court of International Justice, submitted the toast of The Guests.

Times, he said, were troublous but all had faith that science would play its part in leading the world to a state of better things. As President for the current year of the Institute of International Law, he brought a greeting from that body and a hope that the two associations would work together for a common purpose.

His Excellency M. DE GRIPENBERG, the Finnish Minister, said that he was one of those who were not supposed to speak, having been brought up in a school for silence as members of the diplomatic service. A famous description of a diplomatic agent had been given more than three hundred years ago: "*Legatus est vir bonus peregre missus ad mentiendum pro republicae causa.*" He sometimes had the impression that in some respects the old superstition was still alive that diplomatic agents were not always in every way absolutely frank and absolutely reliable. If they had that reputation, they shared it with many men in public life and even with lawyers. In his country Lord Blanesburgh was looked upon as one of the most distinguished representatives of British law. The object of the International Law Association was the codification of the law of nations and the promotion of international understanding and goodwill. There had been moments when darkness had fallen over the road, but the flame had been kept burning in spite of the storm.

Sir THOMAS INSKIP, K.C., M.P., proposing the health of the Masters of the Bench of Gray's Inn, said that Sir Cecil Hurst had been so good as to include him among the guests that evening, but in fact he occupied a somewhat anomalous position. He had been for many years a member of the International Law Association, but his neighbour at dinner, Lord Russell of Killowen—with that unerring instinct which enabled him to put a point—had asked him if he had paid his subscription! Sir Thomas had to admit that, since he had decided to attend the dinner he had been taken silently aside by a Master of the Bench of that Inn and told that the Committee of the Association had reported him three years in arrears, and that Lord Blanesburgh, with the kindness so characteristic of him, had said: "Poor fellow, let him alone!" In fact he would not be at all surprised to find that Lord Blanesburgh had already paid his subscription for him. He was in a fortunate position that evening in that, being now a civil servant, he had his speeches prepared for him. On his desk that afternoon he had found two quarto pages, neatly setting out the history of Gray's Inn and the characteristics of the Masters of its Bench—culled from the Dictionary of National Biography. This was followed by a short Latin quotation: "*Inter arma silent leges,*" and lest he did not use it with proper force and in the proper place, an English translation had thoughtfully been added. The manuscript further contained quotations from Dr. Johnson and the Book of Maccabees. He proposed, however, to confine himself strictly to his text. It appeared to be a fact that any young man who wanted to attain distinction had only to join Gray's Inn and for some reason which Sir Thomas had not discovered, he was quite certain to become a Lord Justice or a Lord of Appeal. Gray's was a most delightful Inn; many had enjoyed its hospitality. No one could enter the sweetness and repose of its courts without feeling a warm affection for both Inn and Benchers.

LORD ATKIN, in reply, said that the kind words of his learned and gallant—or perhaps he should say gallant and learned—friend, had caused great pleasure to himself and to Sir Shadi Lal, who was an honorary Bencher of the Inn. The sight of two very distinguished Scotsmen sitting side by side reminded him of the occasion on which a very distinguished Irishman had spoken at a Scottish dinner. He had said that now at last he understood the text, "The meek shall inherit the earth": Obviously "meek" was the plural of "Mac." It was many years since he and Robert Younger had first come into professional contact. He had invaded the Chancery Division and had heard Younger addressing the judge, his opponent being Hughes. Speaking at an almost incredible rate, he had poured out a most lucid, rapid and logical argument, to the great disconcertment of the shorthand writers. "After those white horses Black Auster toiled in vain." The judge had listened to him with more or less apparent interest, and then, in a few short words, had decided in favour of his opponent. In the House of Lords and the Privy Council Lord Blanesburgh was a most delightful colleague, and it was a great privilege to be invited to share in doing him the honour he so thoroughly deserved. His great heart sometimes overflowed and it was said that he was swayed by sentiment. Lord Atkin declared that there was no greater virtue in a judge. If anyone wanted to understand the principles of our law, and certainly the trend of modern legislation, he must understand that both of them were in fact sentimental. The object of the great bulk of legislation was to relieve those who were oppressed and wretched. Without a heart to understand that, no one could understand legislation or become a good judge. The same thing was true of international law. The foundations of law were based on Christian morality, and the very foundations of international law were based on inductions and deductions from the principles of morality. If, therefore, a judge was said to be sentimental, it should be counted to him for his benefit and credit; it meant that he was applying the ordinary basic principles of benevolence in the administration of law, and was in fact conforming to the basis of every code of law which had claims on the human mind and understanding. Lord Blanesburgh was a great judge and a great friend, a wonderful companion, cheerful in all circumstances. There never had been an occasion on which the use of the Hall had been more delightful to every member of the Society of Gray's Inn than the present.

Mr. WYNDHAM BEWES proposed the health of the chairman and LORD ALNESS briefly replied.

Among those present were: The Right Hon. Lord Atkin, P.C., the Right Hon. Lord Blanesburgh, P.C., the Right Hon. Lord Russell of Killowen, P.C., Lord Allen of Hurtwood, H.E. The Austrian Minister, H.E. The Finnish Minister, The Right Hon. Sir Thomas Inskip, K.C., M.P., The Right Hon. Sir Shadi Lal, P.C., The Right Hon. Sir Frederick Pollock, Bart., K.C., The Right Hon. Sir George Rankin, P.C., Sir Felix Cassel, Bart., Sir Thomas Molony, Bart., Sir Francis Anderton, Sir Stephen Démetriadi, Sir William Graham Harrison, K.C., Sir Cecil Hurst, K.C., Lieut-Gen. Sir George Macdonogh, Mr. Arthur Barratt, K.C., Mr. H. A. H. Christie, K.C., Mr. Herbert Manisty, K.C., Mr. D. N. Pritt, K.C., M.P., Mr. C. T. Le Quesne, K.C., Mr. Cecil Whiteley, K.C., Miss Beröe A. Bicknell, LL.B., Dr. W. R. Bisschop, Baroness Adda von Bruemmer, Mr. W. A. Bulkley Evans, LL.D., Dr. Francis Temple Grey, Dr. Huberich, LL.D., Mr. V. R. Idelson, LL.D., Mr. William Latey, Commendatore G. M. Palliccia, LL.D., Mr. James A. Petrie, Mr. Herbert S. Syrett, LL.D., and Mr. Wyndham A. Bewes.

The Law Society.

STUDENTSHIPS FOR 1936.

The Council, acting on the recommendation of the Legal Education Committee, have made the following award of three studentships of the annual value of £40 each, tenable for one year, but renewable at the discretion of the Council:—

CLASS A (candidates under nineteen years of age).—Mr. Graeme Francis Patrick Henderson (educated at Winchester, now taking the year's course before articles at The Law Society's School of Law); Mr. James Spencer Peter Lake (educated at the Royal Masonic Senior School, Bushey; to be articled to Mr. J. D. Barron, of Messrs. Underwood, Barron & Heys-Jones, of London).

CLASS B (candidates having not less than three years' articles to serve from 1st June, 1936).—Mr. William Harley Struthers (educated at Merchant Taylors' School, and The Law Society's School; articled to Mr. James Carter, of Gray's Inn).

Each studentship is awarded on condition that the holder reads for a law degree.

PRELIMINARY EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Preliminary Examination held on the 1st and 2nd July, 1936: George Patrick Badham, Ellen Bates, Kenneth Frank Baxendale, Hume Broadway, Willima Robert Carr, Peter Davenport Carter, Peter Turkentine Chisnell, Frank Cockcroft, Robert Arthur Digby, John Huskisson Everett, George Arthur Forster, Harold Norman Gedge, Alfred Isaac Frank Goldman, Anthony Meredith Hardy, Cyril Harris, Nora Healey, Arthur Henry Howell, Denis Elliot Hunt, Tom Johnson, Alan David Josephs, Mary Josephine Langton, Julian Gordon Linington, Peter John Coleridge Mackarness, John Sanders Miller, Richard Sandbrook Parkin, Montague Noel Pell, Eric Prior Pickering, Edward Frederick Poole, George Frederick Ninian Pugh, Ahmed Hassan Rasheed, Richard Archer Ryland, Dennis Graham Wheeler, Katherine Alfreda Whetham, Stephen Ralph Good Whetham. Number of candidates 110, passed 34.

Law Association.

The usual monthly meeting of the Directors was held on the 6th July, Mr. Arthur E. Clarke in the chair. The other Directors present were Mr. E. Evelyn Barron, Mr. Guy H. Cholmeley, Mr. Douglas T. Garrett, Mr. W. Alan Gillett, Mr. Ernest Goddard, Mr. G. D. Hugh-Jones, Mr. C. D. Medley, Mr. J. E. W. Rider, Mr. John Venning, Mr. Wm. Winterbotham, and the Secretary, Mr. Andrew H. Morton. A sum of £156 was voted in relief of deserving applicants, and other general business was transacted.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to approve a recommendation of the Home Secretary that Mr. FRANK J. POWELL be appointed a Metropolitan Police Magistrate to fill the vacancy caused by the resignation of Mr. John Bertrand Watson owing to ill-health. Mr. Powell was called to the Bar by the Middle Temple on 26th January, 1921, and joined the South-Eastern Circuit. He practised at the Central Criminal Court and the London Sessions.

It is announced by the Colonial Office that His Majesty the King has been pleased to approve the appointment of Mr. ERNEST ALLAN COLLYMORE, Attorney-General, Barbados, to be Chief Justice, Barbados, in succession to Sir Robert Howard Furness, whose appointment as Chief Justice, Jamaica, was announced recently.

The Lord Chancellor has appointed Prof. ARTHUR GOODHART, Professor of Jurisprudence at Oxford University, to be a member of the Law Revision Committee. Prof. Goodhart was called to the Bar by the Inner Temple in 1919.

Mr. J. R. ENNION, solicitor, of Newmarket, has been selected for the position of Clerk to the Cambs and Suffolk Courts at Newmarket, in succession to the late Mr. F. G. Russell. Mr. J. R. Ennion, who is Clerk to the Soham Parish Council, was admitted a solicitor in 1934.

Professional Announcements.

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Notes.

Lord Hewart, the Lord Chief Justice, is to be president of the International Shorthand Conference in London, in July next year.

Mr. C. L. Attenborough has intimated to the Home Secretary that he desires to resign the office of Recorder of Great Grimsby, which he has held since 1918. Mr. Attenborough was called to the Bar by the Inner Temple in 1891.

His Honour Judge Shewell Cooper's resignation was announced on Tuesday last. He sits in the Mayor's and City of London Court, and also at the Old Bailey. His retirement will be effective after the Long Vacation. He was appointed a Judge in 1922.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT I.	GROUP I. Mr. JUSTICE EVE. Non-Witness.	Mr. JUSTICE BENNETT. Witness Part I.
	Mr.	Mr.	Mr.	Mr.
July 27	More	Jones	Andrews	*Ritchie
,, 28	Hicks Beach	Ritchie	More	*Andrews
,, 29	Andrews	Blaker	Ritchie	*More
,, 30	Jones	More	Andrews	*Ritchie
,, 31	Ritchie	Hicks Beach	More	Andrews

DATE.	GROUP I. Mr. JUSTICE CROSSMAN. Witness Part II.	Mr. JUSTICE CLAUSON. Witness Part II.	GROUP II. Mr. JUSTICE LUXMOORE. Witness Part I.	Mr. JUSTICE FARWELL. Non-Witness.
	Mr.	Mr.	Mr.	Mr.
July 27	*More	Jones	*Hicks Beach	Blaker
,, 28	Ritchie	*Hicks Beach	*Blaker	Jones
,, 29	*Andrews	Blaker	*Jones	Hicks Beach
,, 30	More	*Jones	Hicks Beach	Blaker
,, 31	*Ritchie	Hicks Beach	*Blaker	Jones

The Long Vacation will commence on Saturday the 1st day of August, 1936, and terminate on Saturday, the 10th day of October, 1936, inclusive.

*The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement, Thursday, 13th August, 1936.

	Div. Months.	Middle Price 22 July 1936.	Flat Interest Yield. £ s. d.	‡Approximate Yield with redemption £ s. d.
ENGLISH GOVERNMENT SECURITIES				
Consols 4% 1957 or after	FA	114¼	3 10 0	3 1 5
Consols 2½%	JAJO	85	2 18 10	—
War Loan 3½% 1952 or after	JD	106¼	3 5 10	3 0 0
Funding 4% Loan 1960-90	MN	117⅛	3 8 1	2 19 4
Funding 3% Loan 1959-69	AO	103½	2 18 0	2 15 10
Funding 2½% Loan 1956-61	AO	93½	2 13 6	2 17 5
Victory 4% Loan Av. life 23 years	MS	116	3 9 0	3 0 5
Conversion 5% Loan 1944-64	MN	118½	4 4 5	2 5 6
Conversion 4½% Loan 1940-44	JJ	109¼	4 2 4	2 10 2
Conversion 3½% Loan 1961 or after	AO	107⅜	3 5 2	3 1 6
Conversion 3% Loan 1948-53	MS	104½	2 17 5	2 11 2
Conversion 2½% Loan 1944-49	AO	101½	2 9 3	2 5 6
Local Loans 3% Stock 1912 or after	JAJO	96½	3 2 2	—
Bank Stock	AO	375	3 4 0	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	87	3 3 3	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	96	3 2 6	—
India 4½% 1950-55	MN	116	3 17 7	3 1 6
India 3½% 1931 or after	JAJO	99½	3 10 4	—
India 3% 1948 or after	JAJO	87	3 9 0	—
Sudan 4½% 1939-73 Av. life 27 years	FA	118	3 16 3	3 9 3
Sudan 4% 1974 Red. in part after 1950	MN	116	3 9 0	2 12 4
Tanganyika 4% Guaranteed 1951-71	FA	113½	3 10 6	2 17 6
L.P.T.B. 4½% "T.F.A." Stock 1942-72	JJ	109	4 2 7	2 14 0
Lon. Elec. T. F. Corpn. 2½% 1950-55	FA	96	2 12 1	2 15 6
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70	JJ	109	3 13 5	3 7 0
*Australia (C'mm'nw'th) 3¼% 1948-53	JD	104	3 12 2	3 6 9
Canada 4% 1953-58	MS	111½	3 11 9	3 2 4
*Natal 3% 1929-49	JJ	101	2 19 5	—
*New South Wales 3½% 1930-50	JJ	100	3 10 0	3 10 0
*New Zealand 3% 1945	AO	100½	2 19 8	2 18 8
Nigeria 4% 1963	AO	114	3 10 2	3 4 4
*Queensland 3½% 1950-70	JJ	101	3 9 4	3 8 0
South Africa 3½% 1953-73	JD	107	3 5 5	2 19 5
*Victoria 3½% 1929-49	AO	101	3 9 4	—
CORPORATION STOCKS				
Birmingham 3% 1947 or after	JJ	97	3 1 10	—
*Croydon 3% 1940-60	AO	100	3 0 0	3 0 0
Essex County 3½% 1952-72	JD	106½	3 5 9	2 19 8
Leeds 3% 1927 or after	JJ	94	3 3 10	—
Liverpool 3½% Redeemable by agreement with holders or by purchase	JAJO	106	3 6 0	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	80	3 2 6	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	95	3 3 2	—
Manchester 3% 1941 or after	FA	96	3 2 6	—
*Metropolitan Consd. 2½% 1920-49	MJSD	100½	2 9 9	—
Metropolitan Water Board 3% "A" 1963-2003	AO	96½	3 2 2	3 2 6
Do. do. 3% "B" 1934-2003	MS	97½	3 1 6	3 1 9
Do. do. 3% "E" 1953-73	JJ	100	3 0 0	3 0 0
Middlesex County Council 4% 1952-72	MN	114	3 10 2	2 17 10
† Do. do. 4½% 1950-70	MN	116	3 17 7	3 1 6
Nottingham 3% Irredeemable	MN	96	3 2 6	—
Sheffield Corp. 3½% 1968	JJ	106½	3 5 9	3 3 5
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture	JJ	113	3 10 10	—
Gt. Western Rly. 4½% Debenture	JJ	122½	3 13 6	—
Gt. Western Rly. 5% Debenture	JJ	136½	3 13 3	—
Gt. Western Rly. 5% Rent Charge	FA	132½	3 15 6	—
Gt. Western Rly. 5% Cons. Guaranteed	MA	132½	3 15 6	—
Gt. Western Rly. 5% Preference	MA	120½	4 3 0	—
Southern Rly. 4% Debenture	JJ	112	3 11 5	—
Southern Rly. 4% Red. Deb. 1962-67	JJ	111	3 12 1	3 7 3
Southern Rly. 5% Guaranteed	MA	132½	3 15 6	—
Southern Rly. 5% Preference	MA	121½	4 2 4	—

*Not available to Trustees over par. †Not available to Trustees over 115

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ALFRED S. PALMER, A.A.L.P.A., Park Gates East, Poole.
WOODFORD, WHITE & HOWELL, Station Rd., Swanage. Est. 1873.

DURHAM.
RALPH APPLETON & HALL, F.A.I., 134, High Street, Stockton-on-Tees. Tel. 66053.
L. W. ARNETT, F.A.I., 5, Houndgate, Darlington. Tel. 2553.
WM. R. BELL, Victory House, Burrow St., South Shields.
HARDY, SON & LAWSON, 67, Ellison St., Jarrow. Tel. 67431.
PIGG & SON, F.A.L.P.A., 43, Market Place, Bishop Auckland. Tel. 330.
G. & C. C. SUTTON, A.L.A.A., 61, Saddler St., Durham (Tel. 21), and Spennymoor.
JAMES TURNBULL & SON (John Turnbull, F.A.I., H. A. Booth, F.S.I., F.L.A.S.), Estate Office, Station Road, Chester-le-Street. Tel. 2201.
J. W. WOOD & SON, Auction and Estate Offices, North Road, Durham.

ESSEX.
DE BEER & SON, Bishops Stortford and District. Tel. 243.
F. S. DANIELL, F.A.I., Chartered Surveyor, Colchester. Tel. 3336.
ALFRED DARBY & CO., F.A.I., 97, High Street, Chelmsford. Tel. 2.
SIDNEY R. DAVIS, F.A.I., 33, Hamlet Court Rd., Westcliff-on-Sea, and 44, Alexandra St., Southend-on-Sea.
T. GAWLEY & CO. (Est. 1856), 4, Warrior Sq., Southend. 'Phone 6191.
G. B. HILLIARD & SON, F.A.I., New St., Chelmsford. Tel. 777/8.
KEMSLEYS, Chartered Surveyors, 19, South St., Romford. Tel. 17; & City.
E. N. SELBY, F.A.I., 49, London Rd., Southend-on-Sea, and Branches. Tel. 49047.

DIRECTORY OF SURVEYORS, VALUERS, AUCTIONEERS & ESTATE AGENTS—*continued.*

ESSEX—*continued.*

C. M. STANFORD & SON, 23, High Street, Colchester. Tel. 3165.
A. F. WHITE, F.A.I., 6, London Road, Chelmsford. Tel. 17.

Clacton and District.

DONALD COTTAGE, F.A.S.I., A.A.I., Clacton-on-Sea & Holland-on-Sea.
E. J. GILDERS & CO., F.S.I., F.A.I., Clacton-on-Sea. Est. 1887.
ERNEST JOHNSON, F.A.I., Clacton-on-Sea, Frinton & Walton. Cla. 74.
TOMKINS, HOMER & LEY, The Estate Office, Frinton-on-Sea. Tel. 19.

HAMPSHIRE.

COLLETT & COLLETT, 8, Elm Grove, Southsea. Tel. 2284.
JENNINGS & LEAR, Basingstoke. Tel. 142.
JOHNSON, J. F. & CO., Farnborough. Est. 1893. Tel. 224. (Surrey inc.).
KING & KING, F.A.I., 46, Commercial Road, Portsmouth. Tel. 2484.
KINGHAM & KINGHAM, Bank House, Aldershot. Est. 1896. Tel. 653.
ROSS & ROSS, F.A.L.P.A., 60, Grove Road South, Southsea. Tel. 6645.

Bournemouth and District.

BALCOMB & CO., F.A.S.I., Op. Boscombe Arcade, Bournemouth. Es. 1907.
FOX & SONS, 44 to 50, Old Christchurch Road, Bournemouth. Tel. 2386. (3 Lines) and Nine Branch Offices. Est. 1868.
GRIFFITHS PREESE, F.A.I., 236, Old Christchurch Rd., Bournemouth. Tel. 4113.
HARKER CURTIS, F.A.I, Rating Surveyor, 233, High Street, Poole. Tel. 24, and the Estate Office, Broadstone. Tel. 7.
LANE & SMITH, F.A.I., 81, Old Christchurch Road, Bournemouth. Tel. 35. Est. 1875.
REBBECK BROS., F.S.I., The Square, Bournemouth. Est. 1845.
RUMSEY & RUMSEY, 111, Old Christchurch Road, Bournemouth. Tel. 2955 (2 lines), and 9 Local Branch Offices.

HEREFORDSHIRE.

H. P. BARNSLEY, F.A.I., Palace Chambers, Hereford. Tel. 2280.

HERTFORDSHIRE.

DE BEER & SON, Bishop's Stortford and district. Tel. 243.
R. G. HARDING, F.A.I., 34, Station Road, Harpenden. Tel. 19.
HAWARD & HAWARD, Broxbourne & District. Tel. Hoddeston 302.
JACKSON, G. & SON (G. Smyth, F.A.I., M. Tomson, F.S.I.) Hitchin. Tel. 18. Est. 1846.
RUMBALL & EDWARDS, St. Albans. Established nearly two centuries. Tel. 124/5.
J. G. D. SATCHELL (W. H. Satchell, M.Inst.M. & Cy. E.), Letchworth. Tel. 352.
SEDGWICK, WEALL & BECK, 38, High Street, Watford. Tel. 4275.
SWANNELL & SLY, 52, High Street, Rickmansworth.

KENT.

ALFRED J. BURROWS, P.P.A.I., F.S.I., Ashford.
CHILDS & SMITH, F.S.I., F.A.I., Station Gates, Broadstairs. Est. 1899. Tel. 127.
COBB, H. & R. L., amalgamated with Messrs. DANIEL SMITH, OAKLEY & GARRARD, and Messrs. CRONK, Rochester, London, Sevenoaks & Maidstone
COCKETT, HENDERSON & CO., F.A.I., Broadstairs. Tel. 164.
COLE & HARDIE, 191, Northdown Road, Margate. Tel. 374.
DANN & LUCAS, Chartered Surveyors, 3, Spital St., Dartford. Tel. 326.
W. H. DAKERS & SONS, 16, London Rd., Strood, Rochester. Est. 1880.
WM. DAY & SONS, F.S.I., 18, Middle Row, Maidstone. 3505. (Est. 1820).
EDMONDS, F.A.L.P.A., Station Approach, Birchington. Tel. 50. Est. 1891.
GEERING & COLYER, F.A.I., Ashford, Hawkhurst and Rye.
HOGBINS, LTD. (R. A. HOGBIN, F.A.L.P.A., A.A.I.), Herne Bay. Tel. 365.
HOLNESS & OVENDEN, Ramsgate and Broadstairs. Est. 1838.
HONEYBALL & FINN, F.S.I., Deal (Tel. 11), and Sandwich (Tel. 147).
C. LEWIS LEVY & CO. LTD., Rochester.
GEO. MILNE & CO., 107, Sandgate Road, Folkestone. Tel. 3619.
PRALL & PRALL, F.S.I., F.A.I., Dartford and Rochester.
REEVE & BAYLY, F.A.I., 18, Cecil Square, Margate, and Branches.
C. E. T. ROGERS & MITCHELLS, F.A.I., 10, New Road Avenue, Chatham and Gillingham.
SCARLETT & GOLDSACK, F.S.I., F.A.I., Margate and Branches. Tel. 52.
SHERWOODS (W. R. BOUGHTON, F.A.I.), Folkestone.
MARTIN SIMINSON, F.A.I., Cavendish Street, Ramsgate. Tel. 465.
SOLLEY, G. C. & CO., 50 King Street, Sandwich. Tel. 89.
STANTON & CO., Birchington, Margate. (Tel. Birchington 300.)
TEMPLE, BARTON, LTD., F.S.I., F.A.I., 69, Sandgate Road, Folkestone.
WICKENDEN & SONS, 20, High St., Tunbridge Wells. Tel. 1419. Est. 1840.
WORSFOLD & HAYWARD, F.S.I., F.A.I., Dover and Deal.

LANCASHIRE.

FRANK BUTTERWORTH, F.A.L.P.A., 14, Union St., Bury. Tel. 404.
F. J. HARRISON & SON, F.A.I., County Square, Ulverston. Tel. 56.
J. H. HOWARTH & SONS, Commercial Sale Rooms, Manchester Road, Burnley. Tel. 3656.
JAMES LOWE & SONS, F.A.I., Wigan, Bolton and Prescot.
ALLEN MELLOR & CO., 22, Yorkshire Street, Oldham.
J. PEARSON POSTLETHWAITE & SON, 61, Duke St., Barrow. Tel. 704
E. J. REED & SONS, F.A.I., 47, Fishergate, Preston. Tel. 3249.

LANCASHIRE—*continued.*

DUDLEY SAGE, A.A.I., 18 & 20, West Street, Morecambe.
SALISBURY & HAMER, 50, Ainsworth Street, Blackburn.
S. SHEPHERD & SON (T. L. LUMB, F.A.I.), 100, Yorkshire St., Rochdale.

Liverpool and District.

BOULT, SON & MAPLES, 5, Cook Street, Liverpool, and W. Kirby.
PATERSON & THOMAS, 16, Cook Street, Liverpool, 2. Bank 5346.

Manchester and District.

GARNER & SON, 19, Chapel Walks, Manchester. Tel. Bla. 5291.
FRANK HODKINSON, F.A.L.P.A., 51, Fountain Street, Manchester. Cen. 4258.
LOMAX, SONS & MILLS, F.A.I., 94, Mosley St., Manchester, & Bolton.
C. STUART MURRAY, LTD., Hollins Chambers, 64A, Bridge Street, Manchester. Bla. 5747.

LEICESTERSHIRE.

ANDREW & ASHWELL, F.A.I., Waterloo Corner, 45, London Road (opposite Midland Station), Leicester. Est. 1868. Phone 58119.
HOLLOWAY, PRICE & CO., F.A.I., 9, St. Mary's Road, Market Harborough. Est. 1809.
RANDLE & ASPELL, F.A.I., 74, Halford Street, Leicester. Tel. 5137.
SNOW & ASTILL (Chtd. Surveyors), 10, Pocklington's Walk, Leicester. Established 1897.
W. A. SPENCER & CO., F.A.I., 26, Halford St., Leicester. Tel. 22316.
H. & F. TARRATT & SONS, 16, Market St., Leicester. Est. 1876. 22757/8.
WARNER, SHEPPARD & WADE, 16 & 18, Halford Street, Leicester. Tel. 21613. Est. 1860.

LINCOLNSHIRE.

W. J. GRESSWELL, F.A.I., 39, Freeman St., Grimsby, also Cleethorpes.
HODGKINSON & SON, Bourne, Billingborough & Stamford. Est. 1885.
J. HUNTER & SONS, F.A.I., 5 and 7, Newland, Lincoln.
JACKSON & GREEN, 7, West St. Mary's Gate, Grimsby. Tel. 3172.
S. & G. KINGSTON, F.A.I., Spalding. Tel. 11. Est. 1827.
J. PEACOCK RAYNER, F.A.I., 15, Silver Street, Lincoln. Tel. 447.
J. E. WALTER & SONS, F.A.I., F.A.L.P.A., Barclays Bank Chambers, Lincoln; and Horncastle, Woodhall Spa & Scothern. Tel. Lincoln 1530.
TOM A. WHITE & SON, F.A.I. Spalding, Holbeach & S. Lincs.

NORFOLK.

ARNOLD, SON & HEDLEY (Chtd. Surveyors), 9, Prince of Wales Road, Norwich.
CASTLE & SON, F.A.I., 11, Southtown Road., Gt. Yarmouth. Tel. 107. Est. 1886.
CLOWES & NASH, F.A.I. Est. 1848. Castle Chbrs. Norwich. Tel. 137.
WM. GAMBLING & DUFFIELD, F.A.I., Regent St., Gt. Yarmouth. Tel. 89.
HARBORDS, 52, London St. Norwich. Tel. 1656, also at Mundesley.
C. A. JORDAN, JUNR., F.A.I., 8, South Quay, Great Yarmouth. Tel. 423.
S. MEALING, MILLS & CO. (Chtd. Surveyors), 2, Upper King Street, Norwich. Tel. 286.
T. H. WARREN & SON. Est. 1887. East Dereham. Also Norwich.
HANBURY WILLIAMS, F.A.I., 3, Upper King St., Norwich. Tel. 516.

NORTHAMPTONSHIRE.

DAKING & WRIGHT, F.A.I. (Est. 1887), Auction & Est. Offices, Peterboro.
FOX & VERGETTE, Peterborough. Tel. 2061. (Est. over 100 years.)
HOWKINS & SONS & FATT, 9, Abington St., Northampton. Tel. 2426.

NORTHUMBERLAND.

JOSEPH GREENSITT & HICKMAN, 285, Whitley Rd., Whitley Bay.
JOHN W. MEADOWS, 1/2, Northumberland Place, North Shields.

Newcastle-upon-Tyne.

JOHN T. BROWN & SON, 38, New Bridge St., Newcastle. Central 1719.
GEO. H. STOREY, SONS & PARKER, F.A.I., Higham House, New Bridge Street, Newcastle.
WALLHEAD & HINDMARSH, F.A.I., 114-116, Pilgrim Street, Newcastle; and Hexham, Whitley Bay, Gateshead.

NOTTINGHAMSHIRE.

BAKER, HALFORD & SONS, St. Peter's Gate, Nottingham.
F. HAYLOCK, SON & HUNTER, F.A.I., Lic. Prop Spects. Nottingham.
SHELTON, A. W., King Street, Nottingham. Tel. 40315/6.

OXFORDSHIRE.

BROOKS & SON, 14/15, Magdalen St., Oxford. Tel. 329. (Est. 1840).
BUCKELL & BALLARD, F.A.I., 16, Cornmarket St., Oxford. Tel. 4151.
MIDLAND MARTS, LTD., 30, High Street, Banbury. Tel. 174.
POLLARD & FROST, 6, King Edward Street, Oxford. Tel. 4246.
JAMES STYLES & WHITLOCK, 16, King Edward Street, Oxford.

SHROPSHIRE.

BARBER & SON, F.S.I., F.A.I., Church St., Wellington, also Stafford.
NOCK, DEIGHTON & SON, 52, Whitburn St., Bridgnorth. Est. 1831. Tel. 45. Also Much Wenlock, Cleobury Mortimer, Ditton Priors & Longville.

SOMERSETSHIRE.

FORTT, HATT & BILLINGS, F.A.I., Bath. Tel. 4268. 2 lines.
LALONDE BROS. & PARHAM, 12, High St., Weston-s-Mare. Est. 1848.

DIRECTORY OF SURVEYORS, VALUERS, AUCTIONEERS & ESTATE AGENTS—*continued.*

SOMERSETSHIRE—*continued.*

MASTERS & CO., Weston-super-Mare (and at Burnham-on-Sea).
JAMES PHILLIPS & SONS, Minehead and Bridgetown. Tel. 16.
HOWARD SOUTHWOOD & CO., F.A.I. 49, East St., Taunton.
VILLAR & CO., Chartered Surveyors, 10, Hammet Street, Taunton.

STAFFORDSHIRE.

BUSSEY & SWALLOW, 68, Lichfield St., Wolverhampton. Tel. 20130.
CHAS. BUTTERS & SONS, Hanley, Stoke-on-Trent. Est. 1856.
FLEETS ESTATE AGENCY, F.N.A.A., Stoke-on-Trent. Est. 1883.
FRASER, WOOD & MAYO, F.A.I., 136, Lichfield Street, Walsall.
JOHN GERMAN & SON, 84, High Street, Burton-on-Trent.
HEYWOOD & SON, F.A.I., Newcastle, Stone and Eccleshaw.
HOLLOWAY & CO., F.A.L.P.A., 5, Church Street, Stoke on-Trent.
ROWLAND & SONS, F.A.I., 47, High Street, Burton-on-Trent.
THOS. SHELLY & SON, 55, Station Street, Burton-on-Trent.
HENRY STEELE & SON, Burslem, Stoke-on-Trent. Est. 1863.
LOUIS TAYLOR & SONS, F.A.I., Central Chambers, Hanley, and Stoke. Est. 1875.
WINTERTON & SONS, F.S.I., F.A.I., St. Mary's Chbrs., Lichfield. Est. 1865. Tel. 315.

SUFFOLK.

BIDWELL & SONS, Chtd. Surveyors, 10A, Queen St., Ipswich.
ROBT. BOND & SONS, F.A.I., 6, Butter Market, Ipswich (Est. 1850).
CATCHPOLE & RICHARDS, Beach Rd., Lowestoft. Tel. 226. Est. 1827.
CHAPMAN & UTTING, 167, London Rd. North, Lowestoft. Tel. 431.
COBB & WINCER, 7, Arcade St., Ipswich (Country Hse. Specialists).
GARROD, TURNER & SON, 1, Old Butter Mkt., Ipswich (Est. 1801).
R. J. GIRLING, F.S.I., 1, Hamilton Hall, Felixstowe. Tel. 69.
NOTLEYS (K. J. Crawford, F.A.I.), Lowestoft. Est. 1882.
ARTHUR RUTTER, SONS & CO., F.A.I., Bury St. Edmunds. Also Cambridge.
SPURLINGS & HEMPSON, 26, Princes Street, Ipswich. Tel. 2349.
B. E. WISKER, A.A.I., 19, Surrey St., Lowestoft. Tel. 466.
WOODCOCK & SON (Farm & Country House Specialists), 16, Arcade St., Ipswich. Est. 1850. And in London.

SURREY.

S. ATHERTON & CO., LTD., Woking. Est. over 40 years. Tel. 9.
CROWE, BATES & WEEKES, P.A.S.I., Guildford. Est. 1889. Tel. 137.
J. NUGENT DEBENHAM, 6, Queen St., Godalming. Tel. 486.
DIXON & CO., Railway Approach, Sutton. Est. over 50 yrs. Sutton 3097.
REGINALD C. S. EVENNETT (CUBITT & WEST), P.A.S.I., F.A.I., Haslemere, Hindhead, Farnham, Dorking, Effingham and London.
EWBANK & CO., F.A.I., F.V.I., 7, Baker St., Weybridge, and Branches. Tel. 62.
S. H. GERMAN, F.A.I., Farnham. Tel. 84 (2 lines).
HEATH & SALTER, F.A.I., 15, Farnham Rd., Guildford. Est. 1889.
HEWETT & LEE, F.S.I., F.A.I., 144, High St., Guildford, and Farnham.
W. LEWIS HIND & SONS, 32, High St., Sutton. Tel. 231.
LONGLEY & BROADHEAD, opp. Sutton Sta. Also Epsom & Ewell.
MORGAN, BAINES & CLARK, Sutton. Tel. 2220. And Banstead.
J. B. RAPKINS & SONS, Trade Valuers, Guildford. Tel. 111.
WARING & CO., Walton-on-Thames. Tel. 151. Also Weybridge. Tel. 891.

SUSSEX.

C. W. ALLISTON, F.A.L.P.A., 3, Pier Road, Littlehampton. Tel. 220.
D. E. BEDFORD, F.A.I. (T/A DANIELS), 11, Montague Place, Worthing. Tel. 964.
ROBT. F. BOUTWOOD, 6, Cambridge Road, Hastings.
JOHN BRAY & SONS, St. Leonards-on-Sea. Est. 1864. Hast. 313 (2 lns).
JOHN BRAY & SONS, Bexhill-on-Sea. Estd. 1864. Tel. 14.
T. CRUNDEN, F.A.I., 32, Beach Road, Littlehampton. Tel. 41.
DYER, F.A.I., & OVERTON, F.A.S.I., Havelock Rd., Hastings. Est. 1892.
EYDMANN STREET & BRIDGE, 14, Chapel Road, Worthing. Tel. 279; also West Worthing, Lancing, Acton, W., and Wembley.
HAMBLYNS, F.A.L.P.A., Eastbourne. Tel. 896. Est. 1891.
EDGAR HORN (M. D. HORN, F.S.I., F.A.I.), Eastbourne.
JORDAN & COOK, 33 South Street, Worthing. Est. 50 years.
OAKDEN & CO., 24, Cornfield Road, Eastbourne. Est. 1879. Tel. 1234.
PATCHING & CO., Worthing (and District). Established 125 years.
RACKHAM & SMITH, F.A.I., Horsham. Tel. 311 (2 lns.), and Henfield.
ERNEST SHEATHER, F.A.I., 14, St. Leonards Road, Bexhill-on-Sea.
STRIDE & SON, LTD., 63, East Street, Chichester. 'Phone Chichester 5.
WYATT & SON, 59, East Street, Chichester. Established 1826.

Brighton and Hove.

JENNER & DELL, 33, Preston Street, Brighton; and at Hove.
HORTON LEDGER, F.A.I., Colonnade Auction Mart, 157, North Street, Brighton. Tel. 6146.
WILKINSON, SON & WELCH (T. O. WILKINSON, G. F. AUKETT, F.A.I., and P. E. WELLER, F.A.I.), 170, North Street, Brighton, and 49, Church Road, Hove.
WINKWORTHS, 22, Preston Street, Brighton, and at Hove.

Hove, Brighton and Country Districts.

WM. WILLETT, LTD., 52, Church Road, Hove. Tel. 4055.

WARWICKSHIRE.

WALTER BIRD, F.A.I. (EAVES & BIRD), 11, Bishop St., Coventry. Tel. 4205.
CLARK & SILLITO, National Provincial Bank Chmbs., Coventry. 5107.
R. B. COLBOURNE, F.A.I., 7, Church Street, Warwick. Tel. 198.
COOKES & SOUTHORN (C. H. SOUTHORN, F.S.I.), Leamington Spa. Est. 1820.
HOWKINS & SONS, F.A.I., 12, Albert Street, Rugby, & Northampton.
GEO. LOVEITT & SONS, 61, Hertford St., Coventry. 3081. (Est. 1843).
SLATER, DANN & CO., Sutton Coldfield. Tel. 2287; also Birmingham.
JAMES STYLES & WHITLOCK, F.A.I., The Estate Offices, Rugby. Tel. 70.

WESTMORLAND.

WILLIAM J. McVEY, F.S.I., F.A.I., St. Martin's Bldgs., Windermere. Tel. 247.
MASON & FREEMAN, F.A.I., Victoria St., Windermere. Tel. 185. And Ambleside.
JOHN NICHOLSON, Lake Road, Bowness-on-Windermere.

WILTSHIRE.

FIELDER & TUCKETT, Swindon and Malmesbury. Established 1795.
JOHN JEFFERY & SON, F.A.I., Queen Street, Salisbury.
C. A. PELLS, F.A.L.P.A., 55, Commercial Road, Swindon. Tel. 3042.

WORCESTERSHIRE.

CATTELL & YOUNG (ALEX. YOUNG, F.A.I.) Worcester St., Kidderminster and at St. Andrew's Street, Droitwich.
HENRY COOMBS & SMITH, F.A.I., Worcester. Tel. 35. Est. 1870.
ARTHUR G. GRIFFITHS, F.A.I., 14, Foregate St., Worcester. Est. 1897.
J. G. LEAR & SON, F.A.I., Malvern. Tel. 160. Est. 1863.
NOCK & JOSELAND, F.A.I., Bank Buildings, Kidderminster. Tel. 53.
W. P. WOODWARD, A.A.I., Broad Street, Worcester. Tel. 101.
GEO. YEATES & SONS, 8, Foregate St., Worcester. Est. 1833. Tel. 18.

YORKSHIRE.

BARKER, SON & LEWIS, F.S.I., F.A.I., 69, Market St., Bradford. Tel. 1130.
BRAMHAM & GALE, F.A.I., 19, East Parade, Leeds, 1. Tel. 31141.
STANLEY GRABHAM, F.S.I., 163, Albert Rd., Middlesbrough. Tel. 2719.
ROBERT GRAY & SONS, County Sale Room, Whitby.
A. HORROX & SONS, F.A.I., 72, Albion Street, Leeds, 1. Tel. 24300.
INGHAM BROS., F.A.L.P.A., Brook Street, Ilkley. Tel. 588.
T. K. KIDSON & SON, F.A.I., Station Bridge, Harrogate. Tel. 2577.
OLIVER KITCHEN & FLYNN, 30, Albion Place, Leeds. Tel. 20681-2.
DUNCAN T. LARG, F.A.I., 5, New Street, York. Telephone 3174.
ARTHUR LAWSON & MASKILL, F.A.I., 12, New St., York. Tel. 2353.
C. W. LAYCOCK & SON, F.A.I., 11, George St., Halifax. Tel. 4487.
W. N. LEWENDON & SONS, 4 Parliament Street, Hull. Cent. 35639.
MAWSON & WALTON, Mawson's Chambers, 13, Greek St., Leeds, 1. Tel. 25372.
MERRYWEATHER & SONS, F.A.I., The Crofts, Rotherham & Sheffield.
A. R. MOORE & SON, 137A, Albert Road, Middlesbrough. Tel. 2764.
MOSLEY (A. & F.) LTD., Wormald Row, Leeds. Est. 1859. Tel. 31131 (4 lns.).
NICHOLSON, BARBER & HASTINGS, 2, High Street, Sheffield.
RICHARDSON & SON, Auctioneers, Valuers and Land Agents, Selby.
ERNEST RUSHFORD, Estate Chbrs., 82, Borough Rd., Middlesbrough. Tel. 2704.
SAVILLE & KILBURN, 6, Chancery Lane, Wakefield. Tel. 2191. Est. 1865
ALFRED SHEPHERD & SONS, Norfolk Row, Sheffield. Tel. 21714.
PERCIVAL SMITH, P.A.S.I., Chtd. Surveyor, 1, Fishergate, Ripon. 274.
SPENCER & SON, F.A.I., 24, Lower Basinghall Street, Leeds, 1.
WILL H. TAYLOR & SON, 58 and 60, George Street, Hull. Tel. 31502.
EDWARD WALKER & CO., 46, Stonegate, York. Tel. 3341.
STANLEY WALKER, Midland Bank Chambers, Castleford.
WARD PRICE & CO., 48, Westborough, Scarborough. Tel. No. 999.
DAVID WATERHOUSE and NEPHEWS, F.A.I., Britannia House, Bradford. Est. 1844.
B. L. WELLS & SON, F.A.I., Manor Street, Hull. Tel. Central 35250.
W. J. WILLIS, York Chambers, 77, Lowgate, Hull. Central 35082.

WALES.

CAERNARVONSHIRE AND DENBIGHSHIRE.

WM. DEW & SON & R. ARTHUR JONES, F.A.I., Estate Offices, Conway.
GRIFFITH & GRIFFITH, 1, Conway Terrace, Llanrwst. Tel. 22.
A. KENT JONES, F.A.I., 43, Regent Street, Wrexham. Tel. 2194.
JONES & BEARDMORE, F.A.I., Abergele, and at Rhyl.
JOHN PRITCHARD & CO. (Parker & Ronald Mackenzie, F./A.A.I.), Bank Chambers, Bangor.
MATTHEW RYAN & R. THOMAS, F.A.I., Augusta Street, Llandudno. Tel. 6173.

GLAMORGANSHIRE.

JENKINS, J. BLEWITT & SONS, F.S.I., F.A.I., 39, Belle Vue St., Swansea.
LESLIE G. RADFORD, F.A.I., F.C.I., 1, Castle Street, Cardiff.
J. T. SAUNDERS & SON, F.A.I., 24, Charles St., Cardiff & Penarth. Es.1895
TUDOR WILLIAMS, F.A.I., 11, Church St., Cardiff, also at Pontypridd.

MONMOUTHSHIRE.

WM. GRAHAM, HITCHCOX & CO., F.A.I., Newport. Est. 1844.

GEO. TROLLOPE & SONS
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SURVEYORS, ESTATE AGENTS, VALUERS AND AUCTIONEERS.
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Telephone Nos.: Sloane 6251-2-3.
25, Mount St., Grosvenor Square, W.1.
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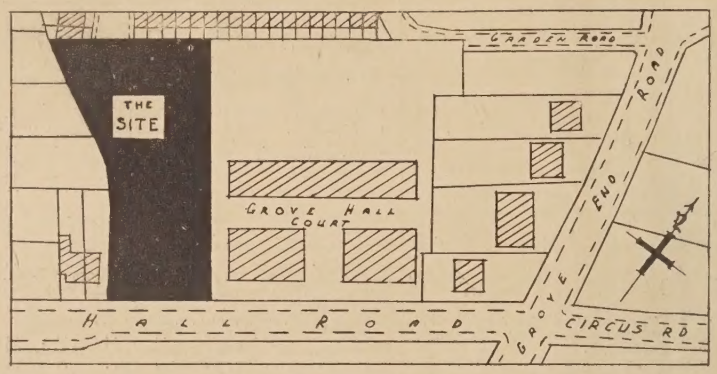

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